



1997



DISTRICT OF COLUMBIA INDIVIDUAL INCOME TAX BOOKLET

ANTHONY A. WILLIAMS
CHIEF FINANCIAL OFFICER

CONTENTS:

Form D-40EZ (Individual Income Tax)
Form D-40 (Individual Income Tax)
Form FR-329 (Consumer Use Tax)
Form FR-127 (Extension of Time to File)
Schedule H
Instructions
Tax Tables

OFFICE OF TAX AND REVENUE

NATWAR M. GANDHI
DEPUTY CHIEF
FINANCIAL OFFICER

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GOVERNMENT OF THE DISTRICT OF COLUMBIA
Chief Financial Officer



Anthony A. Williams

Dear District Taxpayer:

On behalf of the Government of the District of Columbia, I would like to thank you for paying your personal income taxes promptly. Almost three-fourths of the revenue in the District's operating budget is generated by local taxes. Clearly, as a taxpayer, you are an important investor in this city.

One year ago, I promised that we would make substantial progress to improve tax administration during 1997. I'd like to report on several important accomplishments.

We began putting customers first. In 1997 we assembled and trained a customer service staff dedicated to providing taxpayers with accurate information in a courteous and timely manner. We installed a new telephone system with one phone number, 202/727-4TAX, where taxpayers can get assistance with income tax, business tax, real property tax and business registration. While the tax line is staffed only during business hours, we believe it is a first step towards providing the service that all District taxpayers deserve.

But our commitment to improving service goes deeper than answering the phones. Over the past year, we redesigned our tax returns process to ensure that tax returns are processed accurately and in a time frame that is consistent with other taxing jurisdictions. This year, taxpayers should receive refunds from the District at about the same time as those coming from the IRS. If there is a reason why a refund is delayed, taxpayers will be informed exactly why their refund is delayed and when to expect it.

Collecting the money that is owed to the District by delinquent taxpayers was another major initiative in 1997. By going back to the basics of prioritizing our collection efforts and improving our use of available information, we were able to increase our collection of delinquent accounts by almost 50 percent in one year. This one effort brought in almost \$40 million in cash to a city continuing its financial recovery.

During the year ahead, we will continue to look for ways to preserve and protect the revenue you provide to the District of Columbia through your tax dollars.

Sincerely yours,

Anthony A. Williams
Chief Financial Officer

IMPORTANT INFORMATION

This booklet contains your 1997 District of Columbia individual income tax forms and instructions. Forms D-40, D-40EZ and Schedule H are enclosed. Please read the instructions carefully to determine which form to file.

Remember that you must first complete your federal income tax return to calculate the total federal adjusted gross income, which is required to prepare your District individual income tax returns.

Please be sure to sign and date your tax return, attach all withholding statements (W-2 Forms), and a copy of Schedule A of Federal Form 1040 if you itemize your deductions on your federal return. You must itemize your deductions on your District individual income tax return if you itemized your deductions on your federal income tax return. Error free tax returns are processed more quickly.

Please call 202-727-4TAX for a prerecorded message regarding your 1997 District individual income tax return. The Office of Tax and Revenue can help you prepare and file your individual income tax return. A listing of our services is provided on the following page.

OFFICE OF TAX AND REVENUE
CUSTOMER SERVICE DIVISION

CUSTOMER SERVICES

- Call the Customer Service Telephone Information Center at **(202) 727-4TAX** or visit the Walk-in Service Center at 441 4th Street, N. W. (Suite 550 North) for D.C. individual income or business tax information. Customer Service Representatives are available Monday through Friday, except holidays, from 8:15 a.m. until 4:30 p.m. to answer your questions.

EXTENDED TELEPHONE HOURS

February 2, 1998 through February 13, 1998 - 8:15 a.m. until 6:00 p.m.
March 30, 1998 through April 10, 1998 - 8:15 a.m. until 6:00 p.m.
April 13, 1998 and April 14, 1998 - 8:15 a.m. until 7:00 p.m.
April 15, 1998 - 8:15 a.m. until 8:00 p.m.

**EXTENDED HOURS FOR 1997 INCOME TAX
PREPARATION ASSISTANCE**

April 1, 1998 through April 14, 1998 - 8:15 a.m. until 7:00 p.m.
April 5, 1998 and April 12, 1998 (Saturdays) - 9:30 a.m. until 1:30 p.m.
April 15, 1998 - 8:15 a.m. until 8:00 p.m.

- Hearing impaired individuals may call **(202) 727-5618** for assistance.
- You may obtain D.C. tax forms at the following locations (January through April):

One Judiciary Square
(7:00 a.m. until 7:00 p.m.)
(Suite 550 North - 8:15 a.m. until 4:30 p.m.)
441 Fourth Street, N. W.

Municipal Center
(6:30 a.m. until 8:00 p.m.)
300 Indiana Avenue, N. W.

Recorder of Deeds Building
(8:30 a.m. until 4:30 p.m.)
515 D Street, N. W.

Reeves Center
(7:00 a.m. until 7:00 p.m.)
2000 14th Street, N. W.

Potomac Building
(7:00 a.m. until 6:30 p.m.)
614 H Street, N. W.

Martin Luther King Memorial Library
(10:00 a.m. until 5:30 p.m.)
901 G Street, N. W.

The Individual D-40 Income Tax booklet is also available at other
D.C. public libraries.

- Please call **(202) 727-6170** if you need D.C. forms mailed to you.

Index to Instructions

	Page
Tips for Filing an Error-Free Return	1
General Instructions	
Amended Returns	3
Attachments to Return	2
Change of Address	2
Columns A and B	1
Combined Separate Filing	2
Contents of this Booklet	1
Contribution to the Public Trust for Drug Prevention and Children At-Risk	1
D.C. MPD Housing Income Tax Credit	1
Deceased Taxpayer	2
Declaration of Estimated Tax for 1997	3
Extension of Time to File	2
Fee for Dishonored Checks	3
Interest	1
Joint or Combined Separate Returns	2
Names and Social Security Numbers	1
Part-Year Return	2
Payment of Amount You Owe	3
Penalties	1
Refund of Taxes Withheld	1
Surviving Spouse	2
Taxpayer Assistance	2
When and Where to File	2
Where to Get Forms	2
Who Must File a Tax Return	2
Who is Not Required to File a Return	2
Whole-Dollar Accounting	2
Step-By-Step Instructions, Page Two	
Part I: Income and Adjustments from Federal Return Lines 30 Through 44	3
Part II: Modifications to Federal Adjusted Gross Income Lines 46 Through 55	3
Part III: Itemized Deductions and District Adjustments Lines 57 Through 59	3
Part IV: Percentage of State and Local Income Tax Reduction Addback Schedule. Lines 62 Through 67	4
Step-By-Step Instructions, Page One	
Amount You Owe or Overpayment, Lines 22 Through 25	6
Combined Amount You Owe or Overpayment, Lines 26 and 27	6
Dependents	4
D.C. Adjusted Gross Income, Lines 1 Through 5	4 and 5
Net Tax, Lines 11 Through 14	5
Taxable Income, Lines 6 Through 9	5
Total Payments, Lines 17 Through 20	5
Voluntary Contribution to the Public Trust for Drug Prevention and Children At-Risk Lines 28 and 29	6
Instructions to Schedule H, Property Tax Credit	6 and 7
Schedules and Tables	
How to Compute Your Property Tax Credit	24
Income Tax Rate Schedule	7
Low Income Credit Tables	8
Property Tax Credit Table A	17 through 20
Property Tax Credit Table B	21 through 23
Tax Tables	9 through 16

D-40EZ**1997****Individual Income Tax Return**
DISTRICT OF COLUMBIA GOVERNMENT
OFFICE OF TAX AND REVENUE

Taxable year beginning _____, 19____ and ending _____, 19____

A **B** **C** **D**
IMPORTANT: See instructions on the back to determine if you are eligible to use this form.

 PLACE LABEL
HERE

First Name

M.I.

Last name

Social Security No.

Home Address

Apt. No.

City

State

Zip code

**OFFICIAL USE
ONLY**

**Report
Your
Income**
1 Total wages, salaries, and tips.

1

2 Taxable interest income. If you have taxable interest income of more than \$400, you cannot use this form.

2

3 Adjusted gross income. Add lines 1 and 2.

3

**Attach
Withholding
Statements
Form(s)
W-2 here**
4 Standard deduction.

4

5 Net income. Line 3 minus Line 4.

5

6 Enter amount of your personal exemption (\$1,370). If you can be claimed as a dependent on someone else's tax return, check here ☐ and do not claim an exemption (enter zero).

6

**Taxable
Income**
7 Taxable income. Line 5 minus Line 6.

7

**Your
Tax**
8 Tax. Use the tax table in the instruction booklet to find the tax on your taxable income shown on Line 7.

8

9 Low income credit. (See instructions on page 8 to determine if you qualify). You must attach a copy of your Federal return if you claim this credit.

9

10 NET TAX. Line 8 minus Line 9.

If Line 9 is equal to or more than Line 8, enter "0".

10

Attach Check or Money Order here

**Amount
You Owe**
11 Total D.C. income tax withheld shown on Form(s) W-2

11

12 AMOUNT YOU OWE. If Line 10 is more than Line 11, subtract and enter here.

12

Overpayment
13 OVERPAYMENT. IF Line 11 is more than Line 10, subtract and enter here.

13

**Voluntary
Contribution**
14 VOLUNTARY CONTRIBUTION to the Public Trust for Drug Prevention and Children At-Risk. Indicate amount you want to contribute.

14

15 Enter amount of refund or payment due after contribution.

15

**Sign
Your
Return**

Under penalties of law, including criminal penalties for false statements and tax preparer penalties under D.C. Code §22-2514 and §47-161, et seq., I declare that I have examined this return and to the best of my knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information available to the taxpayer.

TAXPAYER'S SIGNATURE

DATE

DAYTIME TELEPHONE

PREPARER'S SIGNATURE

DATE

PAYMENTS: Attach to the return, have a check or money order for the amount you owe payable to D.C. Treasurer. Write your Social Security Number, daytime phone number, and "1997 D-40EZ" on your payment. Mail to the Office of Tax and Revenue, Ben Franklin Station, P.O. Box 7861, Washington, D.C. 20044-7861.

INSTRUCTIONS FOR FORM D-40EZ

YOU MAY USE FORM D-40EZ IF:

1. Your filing status is single.
2. You were under the age of 65 and not legally blind on or before December 31, 1997.
3. You do not claim any dependents.
4. Your adjusted gross income (Line 3) is less than \$50,000 and consists only of wages, salaries, tips, taxable scholarships and fellowships; and your taxable interest income was \$400 or less.
5. You have no adjustments to income.
6. You were a resident of the District of Columbia for the full calendar year.
7. You do not itemize your deductions.
8. You are not filing Schedule H, property tax credit.
9. You do not pay estimated tax.

If you are required to file a D.C. individual income tax return and cannot use Form D-40EZ, file Form D-40.

DO NOT USE D-40EZ to file for a deceased taxpayer.

NAME AND ADDRESS

After you have completed your return, check it for accuracy. If a label has been provided, attach the label to the return if all the information is correct. If the information on the label is incorrect, or you do not have a preprinted label, write your name, address, and social security number in the boxes provided.

REPORT YOUR INCOME

- Line 1. Enter the amount you received in wages, salaries, tips, taxable scholarships and fellowships.
- Line 2. Enter the total amount of taxable interest income. You cannot use this form if your taxable interest income was more than \$400.
- Line 6. If you are a dependent on someone else's tax return, enter "0," otherwise, enter \$1,370.
- Line 7. This is your taxable income.

FIGURE YOUR TAX

- Line 8. Use the tax table provided in the D-40 instruction booklet to find the tax on the taxable income, Line 7. Enter amount from tax table.
- Line 9. Use the proper low income credit table on page 8 to compute your low income credit. Enter low income credit on Line 9. Attach a copy of your federal return if you claim this credit. Do not enter the earned income credit shown on your federal return.

To be eligible for the low income credit, your federal tax liability should be "0."

- Line 10. Net tax. Line 8 minus Line 9. If the amount on Line 9 is equal to or more than Line 8, enter "0." If no entry is made on Line 9, enter the amount from Line 8.

- Line 11. Enter the amount of D.C. income tax withheld as per W-2(s). Be sure to attach the original copy of Form(s) W-2.

AMOUNT YOU OWE

- Line 12. Amount of tax that you owe. If Line 10 is more than Line 11, subtract Line 11 from Line 10. Attach your check or money order for the full amount payable to *D.C. Treasurer*. Write your social security number, day and evening phone numbers and "1997 D-40EZ" on the check or money order.

REFUND

- Line 13. Net refund due you. If Line 11 is more than Line 10, subtract Line 10 from Line 11. This is the amount of your refund.

VOLUNTARY CONTRIBUTION

- Line 14. You may elect to contribute to the Public Trust for Drug Prevention and Children At-Risk. Enter on Line 14 the amount you wish to contribute. The minimum contribution is \$1.
- Line 15. If you are making a contribution to the Public Trust For Drug Prevention and Children At-Risk, you must do one of the following:
- a. If you are due a refund, reduce the amount of the refund by the contribution and enter the balance.
 - b. If you owe tax, add the amount of the contribution to the tax due and enter the total. The total is the amount of your payment due.

SIGN YOUR RETURN

You must sign and date your return. If you pay someone to prepare your return, that person must sign below your signature.

MAILING YOUR RETURN

Your return must be postmarked by April 15, 1998. Mail it in the pre-addressed envelope inside the instruction booklet. If you do not have a pre-addressed envelope, mail your return to the Office of Tax and Revenue, Individual Income Tax, Ben Franklin Station, P.O. Box 7861, Washington, D.C. 20044-7861.

D-40EZ**1997****Individual Income Tax Return**

DISTRICT OF COLUMBIA GOVERNMENT
OFFICE OF TAX AND REVENUE

Taxable year beginning _____, 19____ and ending _____, 19____

A**B****C****D****IMPORTANT:** See instructions on the back to determine if you are eligible to use this form.PLACE LABEL
HERE

First Name

M.I.

Last name

Social Security No.

Home Address

Apt. No.

City

State

Zip code

**OFFICIAL USE
ONLY****Report
Your
Income****1** Total wages, salaries, and tips.**1****2** Taxable interest income. If you have taxable interest income of more than \$400, you cannot use this form.**2****3** Adjusted gross income. Add lines 1 and 2.**3****Attach
Withholding
Statements
Form(s)
W-2 here****4** Standard deduction.**4****5** Net income. Line 3 minus Line 4.**5****6** Enter amount of your personal exemption (\$1,370). If you can be claimed as a dependent on someone else's tax return, check here ☐ and **do not claim an exemption (enter zero)**.**6****Taxable
Income****7** Taxable income. Line 5 minus Line 6.**7****Your
Tax****8** Tax. Use the tax table in the instruction booklet to find the tax on your taxable income shown on Line 7.**8****9** Low income credit. (See instructions on page 8 to determine if you qualify). You **must** attach a copy of your Federal return if you claim this credit.**9****10** NET TAX. Line 8 minus Line 9. If Line 9 is equal to or more than Line 8, enter "0".**10**

Attach Check or Money Order here

**Amount
You Owe****11** Total D.C. income tax withheld shown on Form(s) W-2**11****12** AMOUNT YOU OWE. If Line 10 is more than Line 11, subtract and enter here.**12****Overpayment****13** OVERPAYMENT. IF Line 11 is more than Line 10, subtract and enter here.**13****Voluntary
Contribution****14** VOLUNTARY CONTRIBUTION to the Public Trust for Drug Prevention and Children At-Risk. Indicate amount you want to contribute.**14****15** Enter amount of refund or payment due after contribution.**15****Sign
Your
Return**Under penalties of law, including criminal penalties for false statements and tax preparer penalties under D.C. Code §22-2514 and §47-161, *et seq.*, I declare that I have examined this return and to the best of my knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information available to the taxpayer.

TAXPAYER'S SIGNATURE

DATE

DAYTIME TELEPHONE

PREPARER'S SIGNATURE

DATE

PAYMENTS: Attach to the return, have a check or money order for the amount you owe payable to D.C. Treasurer. Write your Social Security Number, daytime phone number, and "1997 D-40EZ" on your payment. Mail to the Office of Tax and Revenue, Ben Franklin Station, P.O. Box 7861, Washington, D.C. 20044-7861.

INSTRUCTIONS FOR FORM D-40EZ

YOU MAY USE FORM D-40EZ IF:

1. Your filing status is single.
2. You were under the age of 65 and not legally blind on or before December 31, 1997.
3. You do not claim any dependents.
4. Your adjusted gross income (Line 3) is less than \$50,000 and consists only of wages, salaries, tips, taxable scholarships and fellowships; and your taxable interest income was \$400 or less.
5. You have no adjustments to income.
6. You were a resident of the District of Columbia for the full calendar year.
7. You do not itemize your deductions.
8. You are not filing Schedule H, property tax credit.
9. You do not pay estimated tax.

If you are required to file a D.C. individual income tax return and cannot use Form D-40EZ, file Form D-40.

DO NOT USE D-40EZ to file for a deceased taxpayer.

NAME AND ADDRESS

After you have completed your return, check it for accuracy. If a label has been provided, attach the label to the return if all the information is correct. If the information on the label is incorrect, or you do not have a preprinted label, write your name, address, and social security number in the boxes provided.

REPORT YOUR INCOME

- Line 1.** Enter the amount you received in wages, salaries, tips, taxable scholarships and fellowships.
- Line 2.** Enter the total amount of taxable interest income. You cannot use this form if your taxable interest income was more than \$400.
- Line 6.** If you are a dependent on someone else's tax return, enter "0," otherwise, enter \$1,370.
- Line 7.** This is your taxable income.

FIGURE YOUR TAX

- Line 8.** Use the tax table provided in the D-40 instruction booklet to find the tax on the taxable income, Line 7. Enter amount from tax table.
- Line 9.** Use the proper low income credit table on page 8 to compute your low income credit. Enter low income credit on Line 9. Attach a copy of your federal return if you claim this credit. **Do not enter the earned income credit shown on your federal return.**

To be eligible for the low income credit, your federal tax liability should be "0."

Line 10. Net tax. Line 8 minus Line 9. If the amount on Line 9 is equal to or more than Line 8, enter "0." If no entry is made on Line 9, enter the amount from Line 8.

Line 11. Enter the amount of D.C. income tax withheld as per W-2(s). Be sure to attach the original copy of Form(s) W-2.

AMOUNT YOU OWE

Line 12. Amount of tax that you owe. If Line 10 is more than Line 11, subtract Line 11 from Line 10. Attach your check or money order for the full amount payable to *D.C. Treasurer*. Write your social security number, day and evening phone numbers and "1997 D-40EZ" on the check or money order.

REFUND

Line 13. Net refund due you. If Line 11 is more than Line 10, subtract Line 10 from Line 11. This is the amount of your refund.

VOLUNTARY CONTRIBUTION

- Line 14.** You may elect to contribute to the Public Trust for Drug Prevention and Children At-Risk. Enter on Line 14 the amount you wish to contribute. The minimum contribution is \$1.
- Line 15.** If you are making a contribution to the Public Trust For Drug Prevention and Children At-Risk, you must do one of the following:
- a. If you are due a refund, reduce the amount of the refund by the contribution and enter the balance.
 - b. If you owe tax, add the amount of the contribution to the tax due and enter the total. The total is the amount of your payment due.

SIGN YOUR RETURN

You must sign and date your return. If you pay someone to prepare your return, that person must sign below your signature.

MAILING YOUR RETURN

Your return must be postmarked by April 15, 1998. Mail it in the pre-addressed envelope inside the instruction booklet. If you do not have a pre-addressed envelope, mail your return to the Office of Tax and Revenue, Individual Income Tax, Ben Franklin Station, P.O. Box 7861, Washington, D.C. 20044-7861.

D-40

1997

Individual Income Tax Return

*** DISTRICT OF COLUMBIA GOVERNMENT
OFFICE OF TAX AND REVENUE

OFFICIAL USE ONLY

TAXABLE YEAR beginning:

ending:

Date
received

A

B

A

B

If this is a final return for a decedent,
enter the date of death here:

(See page 2 for instructions.)

C

D

C

D

PLACE LABEL
HERE
↓

YOUR FIRST NAME AND INITIAL

LAST NAME

YOUR SOC. SEC. NO.

OCCUPATION

SPOUSE'S FIRST NAME AND INITIAL (If joint return) LAST NAME

SPOUSE'S SOC. SEC. NO.

OCCUPATION

HOME ADDRESS (NUMBER AND STREET)

APT. NO.

CITY

STATE

ZIP CODE

PART-YEAR RESIDENTS: Period of residency in D.C.: From _____ to _____. Months you were a D.C. resident
NOTE: (See page 2 for instructions on how to file a part-year return.) Part-year residents must prorate Line 6 and Line 9.

FILING STATUS

(Check one)

EXEMPTIONS

TOTAL
EXEMPTIONSA ☐ Single

A 1

+

65 OR OLDER

+

BLIND

+

DEPENDENTS

=

COL A

COL B

B ☐ Head of household With qualifying person. If qualifying person is a child but not your dependent, enter the child's name here:

B 2

+

65 OR OLDER

+

BLIND

+

DEPENDENTS

=

COL A

COL B

C ☐ Married filing jointly. See instructions for surviving spouse.

C 2

H

W

H

W

+

DEPENDENTS

=

COL A

COL B

D ☐ Married filing separately Spouse's name: _____
Spouse's Social Security No.: _____

D 1

+

65 OR OLDER

+

BLIND

+

DEPENDENTS

=

COL A

COL B

E ☐ Married filing combined separate

Col. A

E 1

+

65 OR OLDER

+

BLIND

+

DEPENDENTS

=

COL A

COL B

Col. B

E 1

+

65 OR OLDER

+

BLIND

+

DEPENDENTS

=

COL A

COL B

F ☐ Dependent taxpayer

F 0

+

65 OR OLDER

+

BLIND

+

DEPENDENTS

=

COL A

COL B

DEPENDENT'S NAME

RELATIONSHIP

SOC. SEC. NO.

DEPENDENT'S NAME

RELATIONSHIP

SOC. SEC. NO.

For combined separate filing, use Col. A for husband and Col. B for wife. Otherwise, use Col. B only

COLUMN A

COLUMN B

ADJUSTED GROSS INCOME		TAXABLE INCOME		TAX CREDITS AND PAYMENTS		AMOUNT YOU OWE OR REFUND	
1.	Federal adjusted gross income (From Line 45, Part I, page 2)	6.	DEDUCTIONS: 6. Enter \$2,000 for filing status (A), (B), (C) or (F); enter \$1,000 for (D); or \$1,000 in each (Use Line 6 column for (E) or Line 7) 7. Itemized deductions. Enter amount from Line 61, page 2 (Attach copy of Schedule A)	11.	Tax from either tax table or tax rate schedule	22.	AMOUNT YOU OWE. If Line 16 is more than or equal to Line 21, subtract and enter here. Filing Status A, B, C, D, or F PAY THIS AMOUNT WITH RETURN
2.	Additions (From Line 46, Part II, page 2)	8.	Net income (Line 5 minus Line 6 or Line 7)	12.	Out-of-State tax credit (Attach copy of Out-of-State return). Indicate state: <input type="text"/>	23.	OVERPAYMENT. If Line 21 is more than Line 16, subtract and enter here. (FOR REFUND, you must complete this line and Line 25.)
3.	Total (Add Lines 1 and 2)	9.	Multiply total exemptions by \$1,370 (Enter "0" if you checked filing status F)	13.	Child and dependent care credit (32% of federal credit. Attach D.C. Form 2441 if part-year).	24.	Amount of Line 23 to be applied to your 1998 estimated tax. If joint, check here <input type="checkbox"/>
4.	Subtractions (From Line 56, Part II, page 2)	10.	Taxable income (Line 8 minus Line 9)	14.	(a) D.C. low income credit (attach copy of your 1040) (b) D.C. Metropolitan Police Department housing income tax credit	25.	Amount of REFUND (Line 23 minus Line 24). FOR REFUND complete this line.
5.	D.C. adjusted gross income (Line 3 minus Line 4)			15.	Total credits. Add Lines 12, 13 and 14(a) and 14(b)	26.	Combined separate filing status E filers only: NET AMOUNT YOU OWE
				16.	NET TAX. Line 11 minus Line 15. If Line 15 is more than Line 11, enter "0"	27.	Combined separate filing status E filers only: NET REFUND
				17.	D.C. income tax withheld. (Attach original copy of Form(s) W-2)	28.	CONTRIBUTION TO THE PUBLIC TRUST FOR DRUG PREVENTION AND CHILDREN AT-RISK. Indicate amount you want to contribute.
				18.	1997 estimated tax payments	29.	Enter amount of refund or payment due after your contribution (see instructions)
				19.	Payments submitted with extension of time to file (Attach copy of Form FR-127)		
				20.	Property tax credit. (Schedule H must be attached)		
				21.	Total payments and credits. Add Lines 17, 18, 19 and 20		

RETURN MUST BE PROPERLY SIGNED, OTHERWISE, IT WILL BE SENT BACK TO TAXPAYER(S)

You must complete your federal income tax return before you prepare your District of Columbia individual income tax return. All taxpayers must complete Part I. Status "E" filers use Columns A and B, all others use Column B only. Complete Part II if you had modifications to your federal adjusted gross income. Complete Part III if you itemized deductions on your federal income tax return. Complete Part IV if you were required to complete the federal itemized deductions worksheet.

PART I—INCOME AND ADJUSTMENTS FROM FEDERAL RETURN

If applicable, attach copies of federal Schedules C and E

	COLUMN (A)	COLUMN (B)	COLUMN (C)
30. Wages, salaries, tips, etc.			
31. Taxable interest income			
32. Dividend income			
33. Refunds of state and local income taxes			
34. Alimony received			
35. Business income or (loss)			
36. Capital gain or (loss)			
37. Taxable amount of pensions, annuities and IRA distributions			
38. Rents, royalties, partnerships, estates, trusts, etc.			
39. Farm income or (loss)			
40. Unemployment compensation (insurance)			
41. Taxable portion of social security and tier 1 railroad retirement			
42. Other income (Specify)			
43. Total (Add Lines 30 through 42)			
44. Adjustments to income from federal return			
45. Federal adjusted gross income, (Line 43 minus Line 44. Enter here and on Line 1, page 1)			

PART II—MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME**ADDITIONS TO INCOME**

46. Total additions. Enter here and on Line 2, page 1 (See pg. 3 of instructions)			
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SUBTRACTIONS FROM INCOME

47. Interest on U.S. obligations			
48. Refunds of state and local taxes included on federal return (From Line 33 above)			
49. Income received during period of nonresidence			
50. Social security and tier 1 railroad retirement income from Line 41 above			
51. Disability income exclusion			
52. Income reported and taxed on D.C. franchise or fiduciary return			
53. Interest and dividend income of child reported on federal Form 8814			
54. Pension or annuity exclusion			
55. Other subtractions (Specify)			
56. Total subtractions (Add Lines 47 through 55. Enter here and on Line 4, page 1)			

PART III—ITEMIZED DEDUCTIONS FROM FEDERAL FORM 1040, SCHEDULE A AND D.C. ADJUSTMENTS

(You must attach a copy of federal Schedule A to your D.C. return)

57. Total federal itemized deductions on federal Schedule A			
58. Enter all income taxes shown on federal Schedule A, or line 67, Part IV below			
59. Deductions during period of nonresidence			
60. Add Lines 58 and 59			
61. Total D.C. deductions (Line 57 minus Line 60. Enter here and on Line 7, page 1)			

PART IV—INDIVIDUAL INCOME TAX SCHEDULE TO ADDBACK THE PERCENTAGE OF STATE INCOME TAX REDUCTION.

Part IV is to be completed only if your itemized deductions must be reduced on your federal tax return

62. Enter the amount of reduction of your federal itemized deductions from federal itemized deductions worksheet			
63. Total federal itemized deductions from federal itemized deductions worksheet			
64. Divide Line 62 by Line 63 and enter (percentage)	%	%	
65. Amount of state income tax deduction from federal Schedule A			
66. Multiply Line 65 by the percentage shown on Line 64. This is your D.C. state tax addback			
67. Subtract Line 66 from Line 65 and enter the result here and on Line 58, Part III above			

SIGN HERE	Under penalties of law, including criminal penalties for false statements and tax preparer penalties under D.C. Code §22-2514 and §47-161 et seq., I declare that I have examined this return and to the best of my knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information available to the preparer.			Taxpayer's Daytime Telephone () -
	Your Signature _____ Signature of Preparer if other than Taxpayer _____	Spouse's Signature (If Filing Joint or Combined) _____ Date _____	Date _____ Address _____ Fed. I.D. No. or S.S. No. _____	Make check or money order payable to D.C. Treasurer. Enter your social security number, D-40, and tax year on your payment. Mail this return and payment to the Office of Tax and Revenue, Ben Franklin Station, P.O. Box 7861, Washington, D.C. 20044-7861, on or before April 15, 1998.

RETURN MUST BE PROPERLY SIGNED, OTHERWISE, IT WILL BE SENT BACK TO TAXPAYER(S)

D-40

1997

Individual Income Tax Return

 *** DISTRICT OF COLUMBIA GOVERNMENT
 OFFICE OF TAX AND REVENUE

OFFICIAL USE ONLY

TAXABLE YEAR beginning:

ending:

Date received

A

B

A

B

 If this is a final return for a decedent,
 enter the date of death here:

(See page 2 for instructions.)

C

D

C

D

 PLACE LABEL
 HERE
 ↓

YOUR FIRST NAME AND INITIAL

LAST NAME

YOUR SOC. SEC. NO.

OCCUPATION

SPOUSE'S FIRST NAME AND INITIAL (If joint return) LAST NAME

SPOUSE'S SOC. SEC. NO.

OCCUPATION

HOME ADDRESS (NUMBER AND STREET)

APT. NO.

CITY

STATE

ZIP CODE

PART-YEAR RESIDENTS: Period of residency in D.C.: From _____ to _____. Months you were a D.C. resident
NOTE: (See page 2 for instructions on how to file a part-year return.) Part-year residents must prorate Line 6 and Line 9.

FILING STATUS

(Check one)

EXEMPTIONS

TOTAL EXEMPTIONS

A ☐ Single

YOURSELF

65 OR OLDER

BLIND

DEPENDENTS

COL. A

COL. B

B ☐ Head of household

With qualifying person. If qualifying person is a child but not your dependent, enter the child's name here:

A 1

+

1

+

1

+

1

=

1

1

1

1

1

1

1

C ☐ Married filing jointly. See instructions for surviving spouse.

C 2

H

W

H

W

H

W

H

W

H

W

H

W

H

W

D ☐ Married filing separately

Spouse's name:

Spouse's Social Security No.:

D 1

+

1

+

1

+

1

+

1

+

1

+

1

+

1

E ☐ Married filing combined separate

Col. A

E 1

+

1

+

1

+

1

+

1

+

1

+

1

+

1

F ☐ Dependent taxpayer

F 0

0

DEPENDENT'S NAME

RELATIONSHIP

SOC. SEC. NO.

DEPENDENT'S NAME

RELATIONSHIP

SOC. SEC. NO.

For combined separate filing, use Col. A for husband and Col. B for wife. Otherwise, use Col. B only

COLUMN A

COLUMN B

ADJUSTED GROSS INCOME

1. Federal adjusted gross income (From Line 45, Part I, page 2)

2. Additions (From Line 46, Part II, page 2)

3. Total (Add Lines 1 and 2)

4. Subtractions (From Line 56, Part II, page 2)

5. D.C. adjusted gross income (Line 3 minus Line 4)

TAXABLE INCOME

6. Enter \$2,000 for filing status (A), (B), (C) or (F); enter \$1,000 for (D); or \$1,000 in each (Use Line 6 column for (E))

7. Itemized deductions. Enter amount from Line 61, page 2 (Attach copy of Schedule A)

8. Net income (Line 5 minus Line 6 or Line 7)

9. Multiply total exemptions by \$1,370 (Enter "0" if you checked filing status F)

10. Taxable income (Line 8 minus Line 9)

TAX CREDITS AND PAYMENTS

11. Tax from either tax table or tax rate schedule

12. Out-of-State tax credit (Attach copy of Out-of-State return). Indicate state:

NOTE: Do Not use the withholding tax shown on Form W-2 as the credit

13. Child and dependent care credit (32% of federal credit. Attach D.C. Form 2441 if part-year).

14. (a) D.C. low income credit (attach copy of your 1040)

(b) D.C. Metropolitan Police Department housing income tax credit

15. Total credits. Add Lines 12, 13 and 14(a) and 14(b)

16. NET TAX. Line 11 minus Line 15. If Line 15 is more than Line 11, enter "0"

17. D.C. income tax withheld. (Attach original copy of Form(s) W-2)

18. 1997 estimated tax payments

19. Payments submitted with extension of time to file (Attach copy of Form FR-127)

20. Property tax credit. (Schedule H must be attached)

21. Total payments and credits. Add Lines 17, 18, 19 and 20

AMOUNT YOU OWE OR REFUND

22. AMOUNT YOU OWE. If Line 16 is more than or equal to Line 21, subtract and enter here. Filing Status A, B, C, D, or F PAY THIS AMOUNT WITH RETURN

23. OVERPAYMENT. If Line 21 is more than Line 16, subtract and enter here.

(FOR REFUND, you must complete this line and Line 25.)

24. Amount of Line 23 to be applied to your 1998 estimated tax. If joint, check here ☐

25. Amount of REFUND (Line 23 minus Line 24). FOR REFUND complete this line.

26. Combined separate filing status E filers only: NET AMOUNT YOU OWE

27. Combined separate filing status E filers only: NET REFUND

28. CONTRIBUTION TO THE PUBLIC TRUST FOR DRUG PREVENTION AND CHILDREN AT-RISK. Indicate amount you want to contribute.

29. Enter amount of refund or payment due after your contribution (see instructions)

RETURN MUST BE PROPERLY SIGNED, OTHERWISE, IT WILL BE SENT BACK TO TAXPAYER(S)

You must complete your federal income tax return before you prepare your District of Columbia individual income tax return. All taxpayers must complete Part I. Status "E" filers use Columns A and B, all others use Column B only. Complete Part II if you had modifications to your federal adjusted gross income. Complete Part III if you itemized deductions on your federal income tax return. Complete Part IV if you were required to complete the federal itemized deductions worksheet.

PART I—INCOME AND ADJUSTMENTS FROM FEDERAL RETURN

If applicable, attach copies of federal Schedules C and E

	COLUMN (A)	COLUMN (B)	COLUMN (C)
30. Wages, salaries, tips, etc.			
31. Taxable interest income			
32. Dividend income			
33. Refunds of state and local income taxes			
34. Alimony received			
35. Business income or (loss)			
36. Capital gain or (loss)			
37. Taxable amount of pensions, annuities and IRA distributions			
38. Rents, royalties, partnerships, estates, trusts, etc.			
39. Farm income or (loss)			
40. Unemployment compensation (insurance)			
41. Taxable portion of social security and tier 1 railroad retirement			
42. Other income (Specify)			
43. Total (Add Lines 30 through 42)			
44. Adjustments to income from federal return			
45. Federal adjusted gross income, (Line 43 minus Line 44. Enter here and on Line 1, page 1)			

PART II—MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME**ADDITIONS TO INCOME**

46. Total additions. Enter here and on Line 2, page 1 (See pg. 3 of instructions)			
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SUBTRACTIONS FROM INCOME

47. Interest on U.S. obligations			
48. Refunds of state and local taxes included on federal return (From Line 33 above)			
49. Income received during period of nonresidence			
50. Social security and tier 1 railroad retirement income from Line 41 above			
51. Disability income exclusion			
52. Income reported and taxed on D.C. franchise or fiduciary return			
53. Interest and dividend income of child reported on federal Form 8814			
54. Pension or annuity exclusion			
55. Other subtractions (Specify)			
56. Total subtractions (Add Lines 47 through 55. Enter here and on Line 4, page 1)			

PART III—ITEMIZED DEDUCTIONS FROM FEDERAL FORM 1040, SCHEDULE A AND D.C. ADJUSTMENTS

(You must attach a copy of federal Schedule A to your D.C. return)

57. Total federal itemized deductions on federal Schedule A			
58. Enter all income taxes shown on federal Schedule A, or line 67, Part IV below			
59. Deductions during period of nonresidence			
60. Add Lines 58 and 59			
61. Total D.C. deductions (Line 57 minus Line 60. Enter here and on Line 7, page 1)			

PART IV—INDIVIDUAL INCOME TAX SCHEDULE TO ADDBACK THE PERCENTAGE OF STATE INCOME TAX REDUCTION.

Part IV is to be completed only if your itemized deductions must be reduced on your federal tax return

62. Enter the amount of reduction of your federal itemized deductions from federal itemized deductions worksheet			
63. Total federal itemized deductions from federal itemized deductions worksheet			
64. Divide Line 62 by Line 63 and enter (percentage)	%	%	
65. Amount of state income tax deduction from federal Schedule A			
66. Multiply Line 65 by the percentage shown on Line 64. This is your D.C. state tax addback			
67. Subtract Line 66 from Line 65 and enter the result here and on Line 58, Part III above			

SIGN HERE	Under penalties of law, including criminal penalties for false statements and tax preparer penalties under D.C. Code §22-2514 and §47-161, et seq., I declare that I have examined this return and to the best of my knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information available to the preparer			Taxpayer's Daytime Telephone ()
	Signature	Spouse's Signature (If Filing Joint or Combined)	Date	Make check or money order payable to D.C. Treasury. Enter your social security number, D-10, and tax year on your payment. Mail this return and payment to the Office of Tax and Revenue, Ben Franklin Station, P.O. Box 7861, Washington, D.C. 20044-7861, on or before April 15, 1998.
	Signature of Preparer if other than Taxpayer	Date	Address	

RETURN MUST BE PROPERLY SIGNED, OTHERWISE, IT WILL BE SENT BACK TO TAXPAYER(S)

FR-127**1997****Extension of Time to File
D.C. INDIVIDUAL INCOME OR FIDUCIARY TAX RETURN**
**DISTRICT OF COLUMBIA GOVERNMENT
OFFICE OF TAX AND REVENUE**
(See instructions on reverse side.)

Please Print or Type	Last name	First name and initial	Your social security number
	Number and street or rural route		Spouse's social security number
	City or town, state and ZIP code		

PART I. Application for Extension of Time to File. Complete Part I and submit this form along with your payment of any tax due as shown on Line 7.

1. A 4-month extension of time until August 15, 1998 for calendar year 1997 or until _____ for fiscal year return, is hereby requested to file District of Columbia (check one):
- ☐ Individual income tax return, Form D-40EZ ☐ Individual income tax return, Form D-40 ☐ Fiduciary income tax return, Form D-41.

2. Total income tax liability for 1997 (If none, enter zero (0).)		
3. D.C. income tax withheld in 1997.		
4. 1997 estimated tax payments (include 1996 overpayment shown as a credit to your 1997 estimated tax on your 1996 return, Form D-40)		
5. Other payments		
6. Total payments (Add Lines 3, 4, and 5)		
7. Balance due. (Line 2 minus Line 6). You must submit payment in full with this form, or your request will not be accepted. NOTE: You will be subject to failure to pay penalty on any amount of tax due in excess of the amount paid with this extension request.		

PART II. Application for Additional Extension of Time to File. Complete Part II and submit this form in duplicate, along with your payment of any additional tax due.

8. An additional extension until _____ is hereby requested to file District of Columbia (Check one): ☐ Individual income tax return, Form D-40EZ ☐ Individual income tax return, Form D-40 ☐ Fiduciary income tax return, Form D-41.

State in detail the reason the extension is needed (see instructions): _____

Taxpayer(s) signature(s) (If signed by another person, see instructions on reverse side.)	Date	Telephone No.
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NOTICE TO APPLICANT:

- ☐ Upon consideration of your application, extension of time is hereby granted to: _____
- ☐ Your application cannot be considered since it was post marked after the due date of the return. Your return should be filed without further delay.
- ☐ Careful consideration has been given to the reasons and other data given in your application but it has been determined that the extension is not warranted. Your return should be filed by the regular date or within 10 days of the date of signature of this notice if the end of such 10-day period is later than the regular due date. Please attach this form to the return to explain the delay in filing.
- ☐ Your request is denied for failure to state a reason.
- ☐ Your request is denied since you failed to submit balance due with this application.
- ☐ Other: _____
- _____
- _____

OFFICIAL USE ONLY	Customer Service Division (Authorized signature)	Date
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INSTRUCTIONS

PURPOSE—A taxpayer must use Form FR-127 to request a 4-month extension of time, or additional extension of time, to file an individual income tax return, Form D-40, Form D-40EZ or Fiduciary income tax return, Form D-41.

WHEN TO SUBMIT FR-127—The application for extension of time to file must be submitted on or before the due date of the return, or the extended due date of a previously filed 4-month extension request.

WHERE TO MAIL—Mail the completed form with your payment of any tax due as shown on Line 7, to the Office of Tax and Revenue, 441 4th Street, N.W., Suite 810S, Washington, D.C. 20001. Be sure to properly sign and date the form.

PART I. APPLICATION FOR EXTENSION OF TIME—A 4-month extension of time will be granted if you complete the form properly, file it on time and PAY with it the amount of tax due shown on Line 7. You need to submit only the original application form, do not file in duplicate. **However, a copy must be attached to your return when filed.** A separate application must be submitted for each return. Blanket requests for extensions will not be granted.

PART II. APPLICATION FOR ADDITIONAL EXTENSION OF TIME TO FILE—Complete Part II to request an additional extension of time to file your return only if you previously filed an application for a 4-month extension and you need more time. **Part II must be submitted in duplicate.**

To consider your application you must show reasonable cause for not filing your return within the 4-month extension. Approval of your application will be based on your efforts to meet the filing requirements, not on convenience. The Office of Tax and Revenue will evaluate the circumstances under which your preparer or you were unable to complete and file the return by the due date, or the reasons why you were unable to get essential professional assistance in spite of timely efforts to obtain it.

D.C. RESIDENTS LIVING OUTSIDE THE UNITED STATES—Those individuals living or traveling outside of the continental limits of the United States at the time

their return is due to be filed may complete PART I to request a 4-month extension of time. An additional extension of time of 8 months may be requested by completing PART II if more time is needed. The request for extension of time must be filed on time and any tax due shown on Line 7 must be paid.

FEDERAL EXTENSION FORMS—The District of Columbia government does not accept copies of Federal Extension Application Forms. **YOUR EXTENSION REQUEST WILL BE BASED UPON THIS APPLICATION FORM ONLY.**

PENALTIES—The penalty for failure to file a return on time or failure to pay any tax due is 5% of the unpaid portion of tax due. The penalty is assessed at the full rate for each month, or fraction thereof, that such failure to file or pay continues, but not more than 25% of the tax due.

INTEREST—Interest at the full rate of 1.5% per month or portion of a month is imposed on any tax that is not paid on time. Interest is computed from the due date of the return until the tax is paid. Interest must be paid even though an extension of time to file the return is granted.

SIGNATURE—The application must be signed by the taxpayer or a duly authorized agent. If it is signed by a person with a duly authorized power of attorney, a statement to that effect should be provided at the bottom of this page. It is not necessary to attach a copy of the power of attorney.

If the taxpayer is unable to sign the application because of illness, absence, or other good cause, any person standing in close personal or business relationship to him may sign the application. However, the signer must state at the bottom of this page the reasons for his signature and his relationship to the taxpayer.

SOCIAL SECURITY NUMBER—Under the provisions of D.C. Code § 47-1805.1(a), your social security number must be entered in the space provided. Your social security number is necessary for proper identification of your account with the District and will only be used for tax administration purposes.

FR-329 1997 Consumer Use Tax Return		*** DISTRICT OF COLUMBIA GOVERNMENT OFFICE OF TAX AND REVENUE		OFFICIAL USE ONLY	
TAX YEAR beginning:		ending:		Date received	
Name of purchaser				Social security number	
Street address					Apt. no.
City		State		Zip code	
Item		Amount Subject to Use Tax		TAX	
1. Purchases/rentals taxable @ 5.75%					
2. Purchases/rentals taxable @ 8%					
3. Purchases/rentals taxable @ 10%					
4. Total tax due (Add Lines 1 through 3)					
5. Penalty: 5% per month, or fraction of a month, of Line 4 (not to exceed 25%)					
6. Interest: 1.5% per month, or fraction of a month, of Line 4					
7. TOTAL AMOUNT DUE (Add Lines 4, 5, and 6)					
OFFICIAL USE ONLY					
<p>Under penalties of law, including criminal penalties for false statements and tax preparer penalties under D.C. Code §22-2514 and §47-161, <i>et seq.</i>, I declare that I have examined this return and, to the best of my knowledge and belief this return is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information available to the preparer.</p>					
Signature _____					Date _____

Mail payment and Form FR-329 on or before April 15, 1998 to the Office of Tax and Revenue, 441 4th Street, N.W., Suite 810S, Washington, D.C. 20001. Make check or money order payable to *D.C. Treasurer*.

(INSTRUCTIONS ON REVERSE SIDE OF THIS FORM)
**DO NOT MAIL FORM FR-329 IN THE
 SAME ENVELOPE AS YOUR
 INDIVIDUAL INCOME TAX RETURN**

SIGN YOUR RETURN BEFORE MAILING

GENERAL INSTRUCTIONS

What is the District of Columbia consumer use tax?

The District of Columbia consumer use tax is imposed by the District of Columbia Use Tax Act (D.C. Code §47-2201 *et seq.*), which was approved in 1949. Generally, this tax is due when you purchase taxable merchandise or services or rent tangible personal property from a seller or rental company located outside the District, and you are not charged any District or state sales tax on the purchase or rental. Typically this occurs when: (1) you order merchandise by mail or telephone (such as clothing, cameras, computer equipment and stereo equipment from a catalogue); (2) you order merchandise or rent tangible personal property in-person at a business outside the District, and the merchandise or rented tangible personal property is shipped to you in the District; or (3) you purchase and take possession of merchandise or rented tangible personal property in a state that does not have a sales tax or does not impose a sales tax on an item that is taxable in the District.

The tax is computed based on the sale price of the item ("sales price"). "Sales Price" does not include separately stated shipping or delivery charges, but it does include a "shipping and handling" charge where this is listed as a single item on the bill.

Who should file this form?

This return should be filed by any individual who during the tax year paid more than \$400 for purchases of taxable merchandise or services or to rent tangible personal property from a business outside the District, and did not pay any District or state sales tax on the purchases or rentals.

NOTE: Businesses, including partnerships and sole proprietorships, must report all purchases and rentals subject to use tax on Form FR-800M or FR-800A, whichever is appropriate. If you do not file District forms FR-800M or FR-800A, but file a schedule C or E with your federal return, you must report on the consumer use tax return (FR-329) any purchases for which you did not pay sales tax.

When and where to file

File your return on or before April 15. If you are filing on other than a calendar year basis, you must file your return by the 15th day of the 4th month after the close of the taxable year. If the due date falls on a Saturday, Sunday or legal holiday, you may file your return on the next business day.

Extension of time to file

There is no extension of time to file Form FR-329. The extension of time to file your District of Columbia individual income tax return does *not* extend the due date for filing Form FR-329. If the return is not filed by the due date, penalty and interest will apply.

Payment

Pay the total amount due, as reported on Line 7 of Form FR-329, by the due date. Make your check payable to *D.C. Treasurer*, attach it to the consumer use tax return, and mail to the D.C. Government, Office of Tax and Revenue, 441 4th Street, N.W., Suite 810S, Washington, D.C. 20001. Write "FR329" and your social security number on the face of your payment.

Dishonored checks

There is a fee of \$50.00 for each dishonored check issued to the District of Columbia.

For information call 727-6070, or visit our office at 441 Fourth St., N.W., Room 570 (North), Washington, D.C. 20001

SPECIFIC RETURN INSTRUCTIONS

Tax year: Enter the tax year for which you are filing this return in the space provided at the top of this return. The tax year will be the same as the tax year on your individual income tax return.

Name of purchaser/social security number: Enter your name and social security number in the spaces provided.

Address: Enter your address in the space provided.

Line 1:

Enter on Line 1, the total sales price of all your purchases of taxable merchandise, services, and rentals of tangible personal property during the tax year that were subject to the use tax for which you did not pay any District or state sales tax. Multiply by .0575. Enter the result under TAX column.

Examples of purchases of taxable merchandise and services that are subject to the 5.75% use tax rate include but are not limited to, purchases of: furniture; clothing; shoes; jewelry; perfumes; cosmetics; computer hardware and software; kitchen appliances; electronic equipment such as stereos, VCRs, televisions, and CD players; cameras; antiques; art work; office supplies; sporting goods; rare coins; compact discs; subscriptions to newsletters and other publications; information services; laundering, dry cleaning or pressing services; landscaping services; photographic services; and film processing services.

Examples of rentals of tangible property that are subject to the 5.75% use tax rate include, but are not limited to, rentals of: furniture, televisions, stereos, computer hardware and software, and lawn and garden equipment.

Line 2: Enter the total sales price of all of your purchases of alcoholic beverages during the tax year that were subject to use tax for which you did not pay District or state sales tax. Multiply the amount by .08 and enter the result under the TAX Column.

Line 3

Enter on Line 3 the total sales price of all your purchases and rentals during the tax year that were subject to the use tax for which you did not pay any District or state sales tax. Multiply the amount by .10 and enter the result under TAX Column.

Purchases that are subject to the 10% use tax rate include, but are not limited to purchases of catered food or drink. Rentals that are subject to the 10% use tax rate include, but are not limited to, rentals of non-commercial motor vehicles.

Line 4: Add the amounts in the TAX Column on Line 1 through Line 3 and enter the total in the TAX Column on Line 4.

Line 5: PENALTY. If payment is made after the due date of the return, the penalty is 5% of the amount shown on Line 4 for every month, or fraction of a month, that the payment is late. The total penalty may not exceed 25% of the amount on Line 4.

Line 6: INTEREST. If payment is made after the due date of the return, the interest is 1.5% of the amount shown on Line 4 for every month, or fraction of a month, that the payment is late.

Line 7: Add Lines 4, 5, and 6 and enter on Line 7.

FR-329		1997		*** DISTRICT OF COLUMBIA GOVERNMENT OFFICE OF TAX AND REVENUE		OFFICIAL USE ONLY	
TAX YEAR beginning:		ending:		Date received			
Name of purchaser						Social security number	
Street address						Apt. no.	
City		State		Zip code			
Item				Amount Subject to Use Tax		TAX	
1. Purchases/rentals taxable @ 5.75%							
2. Purchases/rentals taxable @ 8%							
3. Purchases/rentals taxable @ 10%							
4. Total tax due (Add Lines 1 through 3)							
5. Penalty: 5% per month, or fraction of a month, of Line 4 (not to exceed 25%)							
6. Interest: 1.5% per month, or fraction of a month, of Line 4							
7. TOTAL AMOUNT DUE (Add Lines 4, 5, and 6)							
OFFICIAL USE ONLY							
Under penalties of law, including criminal penalties for false statements and tax preparer penalties under D.C. Code §22-2514 and §47-161, <i>et seq.</i> , I declare that I have examined this return and, to the best of my knowledge and belief this return is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information available to the preparer.							
Signature _____						Date _____	

Mail payment and Form FR-329 on or before April 15, 1998 to the Office of Tax and Revenue, 441 4th Street, N.W., Suite 810S, Washington, D.C. 20001. Make check or money order payable to *D.C. Treasurer*.

(INSTRUCTIONS ON REVERSE SIDE OF THIS FORM)
**DO NOT MAIL FORM FR-329 IN THE
 SAME ENVELOPE AS YOUR
 INDIVIDUAL INCOME TAX RETURN**

SIGN YOUR RETURN BEFORE MAILING

GENERAL INSTRUCTIONS

What is the District of Columbia consumer use tax?

The District of Columbia consumer use tax is imposed by the District of Columbia Use Tax Act (D.C. Code §47-2201 *et seq.*), which was approved in 1949. Generally, this tax is due when you purchase taxable merchandise or services or rent tangible personal property from a seller or rental company located outside the District, and you are not charged any District or state sales tax on the purchase or rental. Typically this occurs when: (1) you order merchandise by mail or telephone (such as clothing, cameras, computer equipment and stereo equipment from a catalogue); (2) you order merchandise or rent tangible personal property in-person at a business outside the District, and the merchandise or rented tangible personal property is shipped to you in the District; or (3) you purchase and take possession of merchandise or rented tangible personal property in a state that does not have a sales tax or does not impose a sales tax on an item that is taxable in the District.

The tax is computed based on the sale price of the item ("sales price"). "Sales Price" does not include separately stated shipping or delivery charges, but it does include a "shipping and handling" charge where this is listed as a single item on the bill.

Who should file this form?

This return should be filed by any individual who during the tax year paid more than \$400 for purchases of taxable merchandise or services or to rent tangible personal property from a business outside the District, and did not pay any District or state sales tax on the purchases or rentals.

NOTE: Businesses, including partnerships and sole proprietorships, must report all purchases and rentals subject to use tax on Form FR-800M or FR-800A, whichever is appropriate. If you do not file District forms FR-800M or FR-800A, but file a schedule C or E with your federal return, you must report on the consumer use tax return (FR-329) any purchases for which you did not pay sales tax.

When and where to file

File your return on or before April 15. If you are filing on other than a calendar year basis, you must file your return by the 15th day of the 4th month after the close of the taxable year. If the due date falls on a Saturday, Sunday or legal holiday, you may file your return on the next business day.

Extension of time to file

There is no extension of time to file Form FR-329. The extension of time to file your District of Columbia individual income tax return does *not* extend the due date for filing Form FR-329. If the return is not filed by the due date, penalty and interest will apply.

Payment

Pay the total amount due, as reported on Line 7 of Form FR-329, by the due date. Make your check payable to *D.C. Treasurer*, attach it to the consumer use tax return, and mail to the D.C. Government, Office of Tax and Revenue, 441 4th Street, N.W., Suite 810S, Washington, D.C. 20001. Write "FR329" and your social security number on the face of your payment.

Dishonored checks

There is a fee of \$50.00 for each dishonored check issued to the District of Columbia.

For information call 727-6070, or visit our office at 441 Fourth St., N.W., Room 570 (North), Washington, D.C. 20001

SPECIFIC RETURN INSTRUCTIONS

Tax year: Enter the tax year for which you are filing this return in the space provided at the top of this return. The tax year will be the same as the tax year on your individual income tax return.

Name of purchaser/social security number: Enter your name and social security number in the spaces provided.

Address: Enter your address in the space provided.

Line 1:

Enter on Line 1, the total sales price of all your purchases of taxable merchandise, services, and rentals of tangible personal property during the tax year that were subject to the use tax for which you did not pay any District or state sales tax. Multiply by .0575. Enter the result under TAX column.

Examples of purchases of taxable merchandise and services that are subject to the 5.75% use tax rate include but are not limited to, purchases of: furniture; clothing; shoes; jewelry; perfumes; cosmetics; computer hardware and software; kitchen appliances; electronic equipment such as stereos, VCRs, televisions, and CD players; cameras; antiques; art work; office supplies; sporting goods; rare coins; compact discs; subscriptions to newsletters and other publications; information services; laundering, dry cleaning or pressing services; landscaping services; photographic services; and film processing services.

Examples of rentals of tangible property that are subject to the 5.75% use tax rate include, but are not limited to, rentals of: furniture, televisions, stereos, computer hardware and software, and lawn and garden equipment.

Line 2: Enter the total sales price of all of your purchases of alcoholic beverages during the tax year that were subject to use tax for which you did not pay District or state sales tax. Multiply the amount by .08 and enter the result under the TAX Column.

Line 3

Enter on Line 3 the total sales price of all your purchases and rentals during the tax year that were subject to the use tax for which you did not pay any District or state sales tax. Multiply the amount by .10 and enter the result under TAX Column.

Purchases that are subject to the 10% use tax rate include, but are not limited to purchases of catered food or drink. Rentals that are subject to the 10% use tax rate include, but are not limited to, rentals of non-commercial motor vehicles.

Line 4: Add the amounts in the TAX Column on Line 1 through Line 3 and enter the total in the TAX Column on Line 4.

Line 5: PENALTY. If payment is made after the due date of the return, the penalty is 5% of the amount shown on Line 4 for every month, or fraction of a month, that the payment is late. The total penalty may not exceed 25% of the amount on Line 4.

Line 6: INTEREST. If payment is made after the due date of the return, the interest is 1.5% of the amount shown on Line 4 for every month, or fraction of a month, that the payment is late.

Line 7: Add Lines 4, 5, and 6 and enter on Line 7.

FR-127 Extension of Time to File D.C. INDIVIDUAL INCOME OR FIDUCIARY TAX RETURN		1997 DISTRICT OF COLUMBIA GOVERNMENT OFFICE OF TAX AND REVENUE (See instructions on reverse side.)	
Please Print or Type	Last name	First name and initial	Your social security number
	Number and street or rural route		Spouse's social security number
	City or town, state and ZIP code		
PART I. Application for Extension of Time to File. Complete Part I and submit this form along with your payment of any tax due as shown on Line 7.			
1. A 4-month extension of time until August 15, 1998 for calendar year 1997 or until _____ for fiscal year return, is hereby requested to file District of Columbia (check one): <input type="checkbox"/> Individual income tax return, Form D-40EZ <input type="checkbox"/> Individual income tax return, Form D-40 <input type="checkbox"/> Fiduciary income tax return, Form D-41.			
2. Total income tax liability for 1997 (If none, enter zero (0).)			
3. D.C. income tax withheld in 1997.			
4. 1997 estimated tax payments (include 1996 overpayment shown as a credit to your 1997 estimated tax on your 1996 return, Form D-40)			
5. Other payments			
6. Total payments (Add Lines 3, 4, and 5)			
7. Balance due. (Line 2 minus Line 6). You must submit payment in full with this form, or your request will not be accepted. NOTE: You will be subject to failure to pay penalty on any amount of tax due in excess of the amount paid with this extension request.			
PART II. Application for Additional Extension of Time to File. Complete Part II and submit this form in duplicate, along with your payment of any additional tax due.			
8. An additional extension until _____ is hereby requested to file District of Columbia (Check one): <input type="checkbox"/> Individual income tax return, Form D-40EZ <input type="checkbox"/> Individual income tax return, Form D-40 <input type="checkbox"/> Fiduciary income tax return, Form D-41. State in detail the reason the extension is needed (see instructions): _____ _____ _____ _____			
Taxpayer(s) signature(s) (If signed by another person, see instructions on reverse side.)		Date	Telephone No.
NOTICE TO APPLICANT: <input type="checkbox"/> Upon consideration of your application, extension of time is hereby granted to: _____ <input type="checkbox"/> Your application cannot be considered since it was post marked after the due date of the return. Your return should be filed without further delay. <input type="checkbox"/> Careful consideration has been given to the reasons and other data given in your application but it has been determined that the extension is not warranted. Your return should be filed by the regular date or within 10 days of the date of signature of this notice if the end of such 10-day period is later than the regular due date. Please attach this form to the return to explain the delay in filing. <input type="checkbox"/> Your request is denied for failure to state a reason. <input type="checkbox"/> Your request is denied since you failed to submit balance due with this application. <input type="checkbox"/> Other: _____ _____ _____			
OFFICIAL USE ONLY	Customer Service Division (Authorized signature)		Date

INSTRUCTIONS

PURPOSE—A taxpayer must use Form FR-127 to request a 4-month extension of time, or additional extension of time, to file an individual income tax return, Form D-40, Form D-40EZ or Fiduciary income tax return, Form D-41.

WHEN TO SUBMIT FR-127—The application for extension of time to file must be submitted on or before the due date of the return, or the extended due date of a previously filed 4-month extension request.

WHERE TO MAIL—Mail the completed form with your payment of any tax due as shown on Line 7, to the Office of Tax and Revenue, 441 4th Street, N.W., Suite 810S, Washington, D.C. 20001. Be sure to properly sign and date the form.

PART I. APPLICATION FOR EXTENSION OF TIME—A 4-month extension of time will be granted if you complete the form properly, file it on time and PAY with it the amount of tax due shown on Line 7. You need to submit only the original application form, do not file in duplicate. **However, a copy must be attached to your return when filed.** A separate application must be submitted for each return. Blanket requests for extensions will not be granted.

PART II. APPLICATION FOR ADDITIONAL EXTENSION OF TIME TO FILE—Complete Part II to request an additional extension of time to file your return only if you previously filed an application for a 4-month extension and you need more time. **Part II must be submitted in duplicate.**

To consider your application you must show reasonable cause for not filing your return within the 4-month extension. Approval of your application will be based on your efforts to meet the filing requirements, not on convenience. The Office of Tax and Revenue will evaluate the circumstances under which your preparer or you were unable to complete and file the return by the due date, or the reasons why you were unable to get essential professional assistance in spite of timely efforts to obtain it.

D.C. RESIDENTS LIVING OUTSIDE THE UNITED STATES—Those individuals living or traveling outside of the continental limits of the United States at the time

their return is due to be filed may complete PART I to request a 4-month extension of time. An additional extension of time of 8 months may be requested by completing PART II if more time is needed. The request for extension of time must be filed on time and any tax due shown on Line 7 must be paid.

FEDERAL EXTENSION FORMS—The District of Columbia government does not accept copies of Federal Extension Application Forms. **YOUR EXTENSION REQUEST WILL BE BASED UPON THIS APPLICATION FORM ONLY.**

PENALTIES—The penalty for failure to file a return on time or failure to pay any tax due is 5% of the unpaid portion of tax due. The penalty is assessed at the full rate for each month, or fraction thereof, that such failure to file or pay continues, but not more than 25% of the tax due.

INTEREST—Interest at the full rate of 1.5% per month or portion of a month is imposed on any tax that is not paid on time. Interest is computed from the due date of the return until the tax is paid. Interest must be paid even though an extension of time to file the return is granted.

SIGNATURE—The application must be signed by the taxpayer or a duly authorized agent. If it is signed by a person with a duly authorized power of attorney, a statement to that effect should be provided at the bottom of this page. It is not necessary to attach a copy of the power of attorney.

If the taxpayer is unable to sign the application because of illness, absence, or other good cause, any person standing in close personal or business relationship to him may sign the application. However, the signer must state at the bottom of this page the reasons for his signature and his relationship to the taxpayer.

SOCIAL SECURITY NUMBER—Under the provisions of D.C. Code § 47-1805.1(a), your social security number must be entered in the space provided. Your social security number is necessary for proper identification of your account with the District and will only be used for tax administration purposes.

Schedule H 1997
(Form D-40) Homeowner and Renter
Property Tax Credit

DISTRICT OF COLUMBIA GOVERNMENT
OFFICE OF TAX AND REVENUE

Name (Claimant)	Your Social Security No.
Present Home Address (Number and Street)	Spouse's Social Security No.
City State	Zip Code Apt. No.

If address of property for which tax credit is claimed is different from above, list here.

Is the property for which the tax credit is being claimed: (Check one) ☐ Private Home ☐ Apartment ☐ Rooming House

If you are required to file a D.C. individual income tax return, Form D-40, attach this form to the return. Otherwise, complete the form and mail by itself. If the form is not completed correctly, the credit will be disallowed.

PART I	1. Did you rent or own your home in the District for the entire calendar year 1997? Yes <input type="checkbox"/> No <input type="checkbox"/> If your answer is NO, you are not entitled to the credit. If your answer is YES, complete the form appropriately to request the credit.
	2. Is your credit claim based on real property tax or rent? (Check one): Real property tax <input type="checkbox"/> Rent <input type="checkbox"/>
	(a) If your claim is based on your real property tax, provide the following information from your real property tax bill or assessment: Square No.: Lot No.: Office use only
	(b) If your claim is based on your rent, provide the following information: Landlord's Name: Landlord's Telephone No.: Landlord's address: Office use only
	3. Did you, or your landlord on your behalf, receive supplements during 1997? Yes <input type="checkbox"/> No <input type="checkbox"/>
PART II	4. Were you claimed as a dependent on someone else's 1997 federal, state, or D.C. income tax return? Yes <input type="checkbox"/> No <input type="checkbox"/> If your answer is Yes, you are not entitled to the credit unless you were 62 years of age before December 31, 1997.
	5. Did you live in a public or subsidized housing project during 1997? Yes <input type="checkbox"/> No <input type="checkbox"/> If your answer is Yes, you are not entitled to the credit.
	YOU MUST COMPLETE THE HOUSEHOLD GROSS INCOME SCHEDULE AND SUMMARY ON THE REVERSE SIDE BEFORE COMPLETING PART II, SECTION A OR B

SECTION A — Claimants under age 62 who are not blind or disabled

PART II	6. Enter total of household gross income from Line 18(d) of page 2. (If total exceeds \$20,000, you are not entitled to the credit) ▶	6.
	7. Enter either (a) or (b): (a) Amount of real property tax paid in 1997; or ▶	7(a)
	(b) 15% of rent paid in 1997. (Rent ▶ \$ × .15) ▶	7(b)
	8. Property tax credit from Table A or as computed ▶	8.
	9. Total rent supplements received in 1997, if any ▶	9.
	10. Property tax credit allowable: Line 8 minus Line 9 ▶	10.

SECTION B — For claimants age 62 or older, blind or disabled

PART II	11. Do you, or you and your spouse (if married), provide 50% or more of household gross income? Yes <input type="checkbox"/> No <input type="checkbox"/> . If your answer is No, and you are not blind or disabled, you are not entitled to the credit under Section B. However, you may qualify under Section A (see instructions for Lines 8, 9, and 10). Check applicable box: Age 62 or older <input type="checkbox"/> Blind <input type="checkbox"/> Disabled <input type="checkbox"/>	
	12. Enter total of household gross income from Line 18(d) of page 2. (If total exceeds \$20,000, you are not entitled to the credit) ▶	12.
	13. Enter either (a) or (b): (a) Amount of real property tax paid in 1997; or ▶	13(a)
	(b) 15% of rent paid in 1997. (Rent ▶ \$ × .15) ▶	13(b)
	14. Property tax credit from Table B or as computed ▶	14.
	15. Total rent supplements received in 1997, if any ▶	15.
	16. Property tax credit allowable: Line 14 minus Line 15 ▶	16.

If this form is attached to a D.C. income tax return, Form D-40, check here ☐ and enter on Form D-40 the amount from Line 10 or Line 16

Under penalties of law, including criminal penalties for false statements and tax preparer penalties under D.C. Code §22-2514 and §47-161, et seq., I declare that I have examined this return and to the best of my knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information available to the preparer.

Signature of claimant Claimant's telephone number Signature of preparer (other than claimant) Date

If you are required to file a D.C. individual tax return, Form D-40, attach Schedule H to the return; otherwise, mail this form to: Office of Tax and Revenue, Ben Franklin Station, P.O. Box 7861, Washington, D.C. 20044-7861, on or before April 15, 1998.

17. HOUSEHOLD GROSS INCOME SCHEDULE				
You must include the total income of all members living in the household you own or rent.				
SOURCE OF INCOME OR LOSS	(1) CLAIMANT	(2) SPOUSE	(3) ALL OTHERS	For Office Use only:
(a) Wages, salary, tips, bonuses, commissions, fees				
(b) Dividends and interest				
(c) D.C. lottery winnings				
(d) Business income or loss				
(e) Taxable portion of pensions & annuities				
(f) Capital Gain				
(g) Alimony received				
(h) Net rental income				
(i) Social security and/or railroad retirement				
(j) Non-taxable portion of pensions & annuities or exclusions				
(k) Unemployment insurance and/or workmen's compensation				
(l) Support money and/or public assistance grants				
(m) Interest on U.S. obligations				
(n) Disability income exclusion on Form D-40				
(o) Non-taxable portion of military compensation				
(p) Fellowship awards and grants				
(q) Life insurance proceeds				
(r) Veteran's pensions and disability payments				
(s) GI bill benefits				
(t) Income subject to unincorporated business tax				
(u) Cash distributions				
(v) Other (specify)				
TOTAL HOUSEHOLD GROSS INCOME				

18. SUMMARY OF HOUSEHOLD GROSS INCOME			
(a) Total income of claimant from Column (1)	(a)		
(b) Total income of spouse from Column (2)	(b)		
(c) Total income of all other persons from Column (3)	(c)		
(d) Total household gross income (add Lines (a), (b) and (c)). Enter here and on Line 6, Section A or Line 12, Section B, whichever is applicable.	(d)		

19. LIST THE NAMES AND SOCIAL SECURITY NUMBERS OF ALL PERSONS IN COLUMN 3 ABOVE			
Name	Social Security Number	Name	Social Security Number

How to Determine Your Property Tax Credit
You can compute your property tax credit, or you can use the property tax credit tables. To compute your credit follow the instructions in pages 6 and 7 of the individual income tax booklet.

If you are blind or disabled, you must have the certificate below completed each year you claim the property tax credit.

Physician's Certification of Blind or Disabled Claimant

Name of claimant		Social security number
I certify that the above named taxpayer (check all appropriate boxes—see instructions):		
i) <input type="checkbox"/> is blind		
ii) <input type="checkbox"/> his/her physical or mental impairment is expected to last continuously for twelve (12) months or more.		
iii) <input type="checkbox"/> was physically or mentally impaired on January 1, 1997.		
Name of physician		
Physician's address		
Physician's signature		Date

Instructions for Physician's Certification
.. **Definition of Blind** — Blind means central visual acuity does not exceed 20/200 in the better eye with correcting lenses, or visual acuity is greater than 20/200, but is accompanied by a limitation in the field of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees.
.. **Definition of Disabled** — Disabled means unable to engage in any gainful activity by reason of a medically determinable physical or mental impairment which can be expected to last continuously for twelve (12) months or more.

Schedule H 1997
(Form D-40) Homeowner and Renter
Property Tax Credit



DISTRICT OF COLUMBIA GOVERNMENT
OFFICE OF TAX AND REVENUE

Name (Claimant)		Your Social Security No.	
Present Home Address (Number and Street)		Spouse's Social Security No.	
City	State	Zip Code	Apt. No.

If address of property for which tax credit is claimed is different from above, list here.

Is the property for which the tax credit is being claimed: (Check one) ☐ Private Home ☐ Apartment ☐ Rooming House

If you are required to file a D.C. individual income tax return, Form D-40, attach this form to the return. Otherwise, complete the form and mail by itself. If the form is not completed correctly, the credit will be disallowed.

PART I	1. Did you rent or own your home in the District for the entire calendar year 1997? Yes <input type="checkbox"/> No <input type="checkbox"/> If your answer is NO, you are not entitled to the credit. If your answer is YES, complete the form appropriately to request the credit.	
	2. Is your credit claim based on real property tax or rent? (Check one): Real property tax <input type="checkbox"/> Rent <input type="checkbox"/>	
	(a) If your claim is based on your real property tax, provide the following information from your real property tax bill or assessment: Square No.: Lot No.:	Office use only
	(b) If your claim is based on your rent, provide the following information: Landlord's Name: Landlord's Telephone No.: Landlord's address:	Office use only
	3. Did you, or your landlord on your behalf, receive supplements during 1997? Yes <input type="checkbox"/> No <input type="checkbox"/>	
PART II	4. Were you claimed as a dependent on someone else's 1997 federal, state, or D.C. income tax return? Yes <input type="checkbox"/> No <input type="checkbox"/> If your answer is Yes, you are not entitled to the credit unless you were 62 years of age before December 31, 1997.	
	5. Did you live in a public or subsidized housing project during 1997? Yes <input type="checkbox"/> No <input type="checkbox"/> If your answer is Yes, you are not entitled to the credit.	
	YOU MUST COMPLETE THE HOUSEHOLD GROSS INCOME SCHEDULE AND SUMMARY ON THE REVERSE SIDE BEFORE COMPLETING PART II, SECTION A OR B	
	SECTION A — Claimants under age 62 who are not blind or disabled	
	6. Enter total of household gross income from Line 18(d) of page 2. (If total exceeds \$20,000, you are not entitled to the credit) ▶	6.
7. Enter either (a) or (b): (a) Amount of real property tax paid in 1997; or ▶ (b) 15% of rent paid in 1997. (Rent ▶ \$ × .15) ▶	7(a) 7(b)	
8. Property tax credit from Table A or as computed ▶	8.	
9. Total rent supplements received in 1997, if any ▶	9.	
10. Property tax credit allowable: Line 8 minus Line 9 ▶	10.	
SECTION B — For claimants age 62 or older, blind or disabled		
11. Do you, or you and your spouse (if married), provide 50% or more of household gross income? Yes <input type="checkbox"/> No <input type="checkbox"/> . If your answer is No, and you are not blind or disabled, you are not entitled to the credit under Section B. However, you may qualify under Section A (see instructions for Lines 8, 9, and 10). Check applicable box: Age 62 or older <input type="checkbox"/> Blind <input type="checkbox"/> Disabled <input type="checkbox"/>		
12. Enter total of household gross income from Line 18(d) of page 2. (If total exceeds \$20,000, you are not entitled to the credit) ▶	12.	
13. Enter either (a) or (b): (a) Amount of real property tax paid in 1997; or ▶ (b) 15% of rent paid in 1997. (Rent ▶ \$ × .15) ▶	13(a) 13(b)	
14. Property tax credit from Table B or as computed ▶	14.	
15. Total rent supplements received in 1997, if any ▶	15.	
16. Property tax credit allowable: Line 14 minus Line 15 ▶	16.	

If this form is attached to a D.C. income tax return, Form D-40, check here ☐ and enter on Form D-40 the amount from Line 10 or Line 16

Under penalties of law, including criminal penalties for false statements and tax preparer penalties under D.C. Code §22-2514 and §47-161, et seq., I declare that I have examined this return and to the best of my knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information available to the preparer.

Signature of claimant Claimant's telephone number Signature of preparer (other than claimant) Date

If you are required to file a D.C. individual tax return, Form D-40, attach Schedule H to the return; otherwise, mail this form to: Office of Tax and Revenue, Ben Franklin Station, P.O. Box 7861, Washington, D.C. 20044-7861, on or before April 15, 1998.

17. HOUSEHOLD GROSS INCOME SCHEDULE			
You must include the total income of all members living in the household you own or rent.			
SOURCE OF INCOME OR LOSS	(1) CLAIMANT	(2) SPOUSE	(3) ALL OTHERS
(a) Wages, salary, tips, bonuses, commissions, fees			
(b) Dividends and interest			
(c) D.C. lottery winnings			
(d) Business income or loss			
(e) Taxable portion of pensions & annuities			
(f) Capital Gain			
(g) Alimony received			
(h) Net rental income			
(i) Social security and/or railroad retirement			
(j) Non-taxable portion of pensions & annuities or exclusions			
(k) Unemployment insurance and/or workmen's compensation			
(l) Support money and/or public assistance grants			
(m) Interest on U.S. obligations			
(n) Disability income exclusion on Form D-40			
(o) Non-taxable portion of military compensation			
(p) Fellowship awards and grants			
(q) Life insurance proceeds			
(r) Veteran's pensions and disability payments			
(s) GI bill benefits			
(t) Income subject to unincorporated business tax			
(u) Cash distributions			
(v) Other (specify)			
TOTAL HOUSEHOLD GROSS INCOME			

18. SUMMARY OF HOUSEHOLD GROSS INCOME			
(a) Total income of claimant from Column (1)	(a)		
(b) Total income of spouse from Column (2)	(b)		
(c) Total income of all other persons from Column (3)	(c)		
(d) Total household gross income (add Lines (a), (b) and (c)). Enter here and on Line 6, Section A or Line 12, Section B, whichever is applicable.	(d)		

19. LIST THE NAMES AND SOCIAL SECURITY NUMBERS OF ALL PERSONS IN COLUMN 3 ABOVE			
Name	Social Security Number	Name	Social Security Number

How to Determine Your Property Tax Credit

You can compute your property tax credit, or you can use the property tax credit tables. To compute your credit follow the instructions in pages 6 and 7 of the individual income tax booklet.

If you are blind or disabled, you must have the certificate below completed each year you claim the property tax credit.

Physician's Certification of Blind or Disabled Claimant

Name of claimant	Social security number
I certify that the above named taxpayer (check all appropriate boxes—see instructions): (i) <input type="checkbox"/> is blind (ii) <input type="checkbox"/> his/her physical or mental impairment is expected to last continuously for twelve (12) months or more. (iii) <input type="checkbox"/> was physically or mentally impaired on January 1, 1997.	
Name of physician	
Physician's address	
Physician's signature	Date

Instructions for Physician's Certification

A. Definition of Blind — Blind means central visual acuity does not exceed 20/200 in the better eye with correcting lenses, or visual acuity is greater than 20/200, but is accompanied by a limitation in the field of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees.

B. Definition of Disabled — Disabled means unable to engage in any gainful activity by reason of a medically determinable physical or mental impairment which can be expected to last continuously for twelve (12) months or more.

INSTRUCTIONS FOR FORM D-40 AND FOR SCHEDULE H

TIPS FOR FILING AN ERROR-FREE RETURN

1. Read the instructions carefully.
2. Complete your federal return before you complete your D.C. return.
3. Attach to the return the preprinted label if all information is correct. If you do not have a preprinted label, or the information on the label is incorrect, write your name, address and social security number in the spaces provided. If you are filing a joint or combined separate return, provide name and social security number of your spouse.
4. Be sure to indicate your filing status and total exemptions.
5. Attach the physician's certification if this is your first time claiming the personal exemption for blindness.
6. List name and relationship of each dependent. Furnish the social security number for each dependent.
7. Complete and attach Form D-2440 if you claim the disability income exclusion.
8. Attach a copy of federal Schedule A if you itemized deductions on your D.C. return.
9. If you claim credit for income tax paid to another state, enter the credit amount calculated according to the instructions for Line 12 on page 5 of this booklet. Do not enter the amount shown on Form W-2. Attach a copy of the state tax return for which you are claiming credit.
10. Complete and attach Form D-2441 to claim credit for child and dependent care expenses only if you are filing a part-year return.
11. Complete and attach Schedule H if you are eligible to claim the property tax credit. If you claim the property tax credit and checked the boxes marked blind or disabled, Section B, Part II of Schedule H, you must also attach the physician's certification properly completed.
12. If you owe tax, attach your check or money order payable to *D.C. Treasurer*. Write your social security number, daytime phone number and "1997 D-40" on your payment.
13. Make sure you sign and date your return. If the return is joint or combined separate, both spouses must sign it.
14. Attach the state copy of Form(s) W-2, W-2G and 1099-R.

RETURN WILL BE SENT BACK TO TAXPAYER(S) IF REQUIRED DOCUMENTATION IS NOT ATTACHED, OR IF RETURN IS NOT PROPERLY COMPLETED AND SIGNED.

GENERAL INFORMATION

Contribution to the Public Trust for Drug Prevention and Children At-Risk

The campaign for the Public Trust for Drug Prevention and Children At-Risk continues this year. Please use the space on the individual income returns Forms D-40 and D-40EZ to indicate the amount you wish to contribute. Any amount contributed can be claimed as a deduction on your 1998 federal and D.C. tax returns if you itemize your deductions. The minimum contribution is \$1.

Consumer Use Tax Return

Generally, you pay consumer use tax if you purchase merchandise or services, or rent tangible personal property from a business or rental company outside the District and you are not charged any District or state sales tax on the purchases or rentals. This may occur when an item is purchased through a catalogue by mail or telephone. If you have purchased merchandise or services, or rented tangible personal property for which the use tax should be paid, please see the consumer use tax return and instructions included in the booklet.

D.C. Metropolitan Police Department Housing Income Tax Credit

D.C. Law 10-70, the "Metropolitan Police Housing Assistance Program and Community Safety Act of 1993," provides that a Metropolitan Police Department officer who is a first time homebuyer in the District of Columbia shall be eligible for a \$2,000 a year nonrefundable income tax credit for five years, provided that the officer remains eligible to receive the credit. Information on qualification for and computation of the credit is shown on page 5 of the instructions.

Contents of this Booklet

This booklet is divided into three parts. Part I contains the individual income tax returns, Forms D-40EZ and D-40; consumer use tax return, FR-329; extension of time to file, Form FR-127; and property tax credit, Schedule H. Part II contains the instructions for the Form D-40 and Schedule H. Part III contains the Low Income Credit Table, Tax Table and Property Tax Credit Tables A and B. Instructions for Forms D-40EZ, FR-329 and FR-127 are on the back of each form.

Columns A and B

Married taxpayers who file a combined separate return must use Column A for the husband and Column B for the wife. Taxpayers who file as single, head of household, married filing jointly, married filing separately, or dependent taxpayer must use Column B.

Names and Social Security Numbers

Married taxpayers who file jointly or combined separately must enter the name and social security number of each spouse in the spaces provided in the upper portion of the return. If you are married filing separately, enter your spouse's name and social security number in the space provided under filing status D. Social security numbers are necessary to identify taxpayer accounts with the District and will be used only for tax administration purposes. The Mayor has the authority to request social security numbers under D.C. Code §47-1805.1(a).

Failure to provide your social security number may result in the disallowance of an exemption(s) and/or may delay the processing of your return.

Refund of Taxes Withheld

If you are a District resident but are not required to file a D.C. return, you must file Form D-40 or Form D-40EZ to request a refund of D.C. taxes withheld.

If you are a nonresident who is not required to file a D.C. return but D.C. tax was withheld from your wages, use Form D-40B to claim a refund. Form D-40B also may be used to request a ruling with respect to liability for D.C. income tax. To obtain a Form D-40B, see instructions on where to get forms.

Penalties

1. There is a 5% penalty for failure to file a return or pay any tax due on time. The penalty is computed on the unpaid tax for each month, or fraction of a month, for the period the return is not filed or the tax is not paid. The maximum penalty is not to exceed 25% of the tax due.
2. There is a 20% penalty on any understated amount of taxes due if the understatement exceeds either 10% of the tax determined to be due or \$2,000, whichever is greater. (Understatement of tax is the difference between the amount shown on the original or amended return and the amount of tax determined to be due as a result of an audit.)

Tax Preparer Penalty provisions enacted in Public Law 10-115 (D.C. Code § 47-162) provide for a tax return preparer penalty when liability is understated. Penalties are assessed whenever a tax preparer prepares a return or claim for refund based on an unrealistic position; where the applicable law or regulation should have been known by the preparer; or where relevant facts for the position are not adequately disclosed. Penalties range from \$50 to \$10,000.

Interest

Interest at the rate of 1.5% per month or portion of a month (18% annually) is charged on any tax not paid on time. Interest is com-

puted from the due date of the return to the date the tax is paid.

You must pay all tax due on or before April 15, 1998, to avoid penalties and interest.

If you apply for an extension of time to file, Form FR-127, penalties and interest are assessed if full payment is not submitted with the application even though the extension is granted.

Customer Service

Call (202) 727-4TAX for 24-hour recorded information on the locations of Customer Service offices.

Where to Get Forms

D.C. tax forms may be obtained in Suite 550N, 441 4th Street, N.W., or call (202) 727-6170.

A limited supply of general purpose forms will also be available at several other locations in the District. For a recorded list of these locations, call (202) 727-4TAX.

Whole-Dollar Accounting

You may round off cents to the nearest whole dollar on your return. If you elect to round off, do so for all amounts. Drop cents under 50¢. Amounts 50¢ and above should be rounded up to the next dollar.

Who Must File a Tax Return

You must file a D.C. return if:

1. You were a resident of the District of Columbia and you were required to file a federal return.
2. Your permanent residence was in the District for part of or the full taxable year.
3. You lived in the District for 183 days or more during the taxable year, even though your permanent residence was outside the District.
4. You were a member of the armed forces and your home of record was the District for part of or the full taxable year.
5. You are a spouse of an exempt military person or of any other exempt person such as a non-resident presidential appointee.

The above requirements also apply to Foreign Service officers residing in the District.

If you were a D.C. resident or your permanent home was in the District for less than a year, you must file as a part-year resident and complete the box for part-year residents provided on Form D-40. (See instructions in this booklet on how to file a part-year return.)

Who Is Not Required To File a D.C. Return

Do not file a D.C. return if you were:

1. Not required to file a federal return.
2. Not a resident of the District during the tax year.
3. An elected officer of the U.S. Government, unless domiciled in the District.
4. An employee on the personal staff of an elected officer in the legislative branch of

the U.S. Government and you and the elected officer are bona fide residents of the same state.

5. An officer of the executive branch of the U.S. Government appointed by the President of the United States, subject to confirmation by the Senate of the United States, and whose tenure of office is at the pleasure of the President. However, this exception does not apply if you were domiciled in the District at any time during the taxable year.
6. A justice of the Supreme Court of the United States not domiciled in the District at any time during the taxable year.

How to File a Part-Year Return

If you were a District resident, or your permanent home was in the District for less than a year, complete the box for part-year residents on Form D-40. As a part-year resident, you must follow the instructions below:

1. Complete Part I, page 2 of Form D-40.
2. Enter on Line 49, Part II, Form D-40, gross income received while a non-resident of the District.
3. Prorate your personal exemptions and credit for dependents according to the number of months you were a resident of the District. (To determine the number of months you were a District resident, divide the number of days you resided in the District by 30. A remainder of more than 15 days shall be considered a full month.)
4. Prorate the standard deductions by using the same procedure as in paragraph No. 3 above.

If you itemized deductions on your federal return, you must itemize deductions on your D.C. return. Enter on Line 57 of the D-40 your total deductions from your federal Schedule A (Form 1040). Attach a copy of the Schedule A to your D.C. return. Subtract the itemized deductions paid during the period of nonresidence in the District on Line 59, Part III, Form D-40.

5. If you claim child and dependent care credit, you must complete Form D-2441 and attach it to your D-40.
6. Do not claim the property tax credit. This credit is allowed only if you lived in the District for the full year.

If your spouse or you were a part-year District resident during different periods of the taxable year, you must file a separate Form D-40.

Deceased Taxpayers

If a taxpayer died in 1997, or in 1998 before filing a return for 1997, the personal representative, executor, administrator, or surviving spouse must file a return for the deceased person. The date of death must be indicated on the D-40 in the designated area. If the taxpayer died in 1997, do not prorate his/her personal exemptions or deductions.

If a refund is due, attach Form FR-147 and a copy of the death certificate. Persons other than the surviving spouse must furnish letters of administration. In the District, these documents can be obtained from the Office of Register of Wills.

Surviving Spouse

You qualify as a surviving spouse if you meet all the federal tax requirements. If your spouse died in 1997, you may file a joint return for the year if:

1. You were entitled to file a joint return at the time your spouse died, and
2. You did not remarry during the tax year.

Joint or Combined Separate Returns

Joint or combined separate returns must include all income and the names and social security numbers of both spouses. Both spouses must sign the return.

Combined Separate Filing

If the spouses elect to file a combined separate return:

1. The husband must report his income in Column A and the wife must report her income in Column B.
2. The names of both spouses must be entered in the spaces provided on the upper section of the D-40.
3. Both spouses must sign the return.

Do not claim an exemption for the spouse if he/she is filing a separate return.

Spouses of exempt military personnel, and other spouses of exempt persons such as non-resident presidential appointees, must file Form D-40 and check filing status married filing separately.

Change of Address

If you move to a new address after you file your return, make sure that you notify the post office of your new home address so they can forward your refund or any other correspondence from us.

Attachments to the Return

Fill in applicable items for adjustments to income on Form D-40 and attach required schedules. If you need more space, attach statements that follow the format of the official forms. Enter the total on the appropriate lines of the official forms. Be sure to put your name and social security number on all the attachments.

When and Where To File

File your return as soon as possible after January 1, but not later than April 15, 1998. Mail it to the Office of Tax and Revenue, Ben Franklin Station, P.O. Box 7861, Washington, D.C. 20044-7861.

Extension of Time To File

If you require more time to file your return, submit an extension of time to file application, Form FR-127, on or before April 15, 1998. Any tax due, as shown on Form FR-127, must be paid in full with the request. Penalties and interest will be charged on any outstanding tax from the time the return is

PART IV: Percentage of State and Local Income Tax Reduction Addback Schedule

Lines 62 through 67

Taxpayers whose federal adjusted gross income exceeds the indexed threshold used for federal purposes in 1997, must complete the federal itemized deduction worksheet, if they itemize deductions on federal Schedule A.

If you completed the federal itemized deductions worksheet, you must complete Part IV, page 2 of Form D-40, in order to compute the correct amount of state and local income taxes to be entered on Line 58, Part III.

STEP-BY-STEP INSTRUCTIONS FORM D-40, PAGE 1

Taxpayers must complete page two before completing page one.

FILING STATUS

Place an "X" in the box that designates your filing status. Mark only one box. Note: Generally, your federal and D.C. filing status are the same. However, if you file married filing jointly on your federal return, it may be to your advantage to file as married filing combined separate on your D.C. return.

Single

Check the box on Line "A" if one of the following was true on December 31, 1997.

- ☐ you were not married, or;
- ☐ you were legally separated according to D.C. law, under a decree of divorce or separate maintenance, or;
- ☐ you were widowed before January 1, 1997, and did not remarry in 1997.

Head of Household

Check the box on Line "B" if on December 31, 1997, you were not married or legally separated and met all tests for federal tax purposes.

Married Filing Jointly

Check the box on Line "C" if one of the following is true:

- ☐ you were married and you and your spouse were D.C. residents as of December 31, 1997, or;
- ☐ your spouse died in 1997 and you did not remarry in 1997, or;
- ☐ your spouse died in 1998 before filing a 1997 return. For details on how to file the joint return, see Deceased Taxpayer, page 2 of this booklet.

A husband and wife may file a joint return even if only one had income or if they did not live together all year. However, both persons must sign the return and both are liable for any tax due.

Married Filing Separately

Married persons who were not divorced or legally separated but lived apart, must file as married filing separately. Check the box on Line "D". You must report only your own income, exemptions, deductions and credits. Each taxpayer must enter his or her social security number.

If you have a child living with you, and you lived apart from your spouse during the last 6 months of 1997, you may be able to file as head of household. (See federal booklet for Married Persons Who Lived Apart.)

You must file as married filing separately if you resided in the District, and you had income whether from wages, investments, or other sources, and at the end of your tax year, your spouse was:

1. A member of the armed forces who is not a resident of the District under the provisions of the Soldiers and Sailors Relief Act.
2. A member of the U.S. Congress, or an employee on the personal staff of a member of Congress, who is a bona fide resident of the Congressman's state of residency.
3. An officer in the U.S. Executive Branch who is not domiciled in the District, appointed by the President of the United States, confirmed by the U.S. Senate, and acting at the pleasure of the President.
4. A justice of the U.S. Supreme Court who is not domiciled in the District.

Married Filing Combined Separate

A combined separate return is a single form that contains the two separate returns of a married couple. Check the box on Line "E". Report husband's income, deductions and exemptions in Column A and wife's in Column B. There is often a tax savings in filing a combined separate return if both spouses have income. You should figure your tax both ways (joint and combined separate) to see which filing status is better for you.

Dependent Taxpayer

Any person who can be claimed as a dependent on someone else's federal return should check the box on Line "F". You do not get a personal exemption for yourself.

EXEMPTIONS

Age 65 or Older and/or Blind

If you and/or your spouse were 65 or over and/or blind by December 31, 1997, enter "1" in each appropriate box. The box marked "H" is for the husband and the box marked "W" is for the wife. Add personal exemptions together with the exemption for age 65 or older and/or blind if applicable.

Total Number of Exemptions

Add the number of exemptions claimed in the various boxes and enter the total in the box under "Total Exemptions". Multiply the number of exemptions to which you are entitled by \$1,370 and enter this total on Line 9, Column A and/or B. If you are a part-year resident, your exemptions must be prorated. It is not necessary to prorate the exemptions of a deceased taxpayer on a final return.

Dependents

List in the spaces provided the full name and relationship of each dependent claimed on your federal income tax return. You must provide his/her social security number. If you have more than 6 dependents, attach a statement to your return. List the name, relationship and social security number (if required) of each additional dependent.

Line 1 — Federal Adjusted Gross Income

Enter the federal adjusted gross income from Line 45, Part I, page 2 of Form D-40.

PENSION AND ANNUITY INCOME EXCLUSION COMPUTATION See instructions for Line 54.		Column A (for husband)	Column B (for wife and all others)
1. Were you age 62 or older on or before December 31, 1997?		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. Total gross pension or annuity received during 1997			
3. Less portion of pension or annuity not subject to D.C. income tax			
4. Line 2 less amount on Line 3			
5. Pension or annuity exclusion		\$3,000	\$3,000
6. Enter the lesser of Line 4 or Line 5. Enter on Line 54, Part II, Form D-40			

Line 2 — Additions

Enter additions to income from Line 46, Part II, page 2 of Form D-40.

Line 4 — Subtractions

Enter the total subtractions from Line 56, Part II, page 2 of Form D-40.

Line 5 — D.C. Adjusted Gross Income

Total D.C. adjusted gross income is the amount of income after modifications to your federal adjusted gross income.

Lines 6 and 7 — Deductions

You must elect either the standard or itemized deduction. The deduction you elect must be the same you used on your federal return.

Line 6 — Standard Deduction

The standard deduction allowed for filing status (A), (B), (C) or (F) is \$2,000. The standard deduction allowed for filing status (D) is \$1,000. The standard deduction for filing status (E) is \$1,000 for each spouse.

A part-year resident must prorate his/her standard deduction according to the number of months he/she was a resident of the District.

Line 7 — Itemized Deductions

Enter total deductions from Line 61, Part III, page 2.

Line 9 — Exemptions

You may claim an exemption for each of your dependents who was alive during some part of 1997. This includes a baby born in 1997 or a person who died 1997. Any person who meets all 5 of the tests in the federal income tax instructions qualifies as your dependent. Complete the exemptions area on the front of Form D-40 to determine your total exemption allowance. Multiply the total number of exemptions by \$1,370. Enter amount in Column A and/or B.

Any taxpayer who can be claimed as a dependent on someone else's tax return cannot claim an exemption on his or her tax return.

Part-year residents must prorate exemptions. It is not necessary to prorate the exemption of a deceased taxpayer on a final return.

Line 11 — Tax

If your taxable income is less than \$100,000, enter your tax from the Tax Table. Use the Tax Rate Schedule if your taxable income is \$100,000 or more. Tax Tables start on page 9 and the Tax Rate Schedule is on page 7.

Line 12 — Out-of-State Tax Credit

The District will allow taxpayers to claim credit for income tax paid to another state for income derived from sources outside the District if the income is taxed by the District. The tax paid to another state is the total state tax liability shown on your state tax return, not the tax shown on your Form W-2.

No credit is allowable for franchise tax, license tax, excise tax, unincorporated business franchise tax, occupation tax, or any tax characterized as such by the other taxing jurisdiction.

1. Compute your D.C. income tax liability on all income received while a resident of the District.
2. Determine the income subject to income tax in the other jurisdiction while a resident of the District.
3. The state tax credit must not exceed the lesser of: the actual amount of tax paid to another jurisdiction, or the maximum credit computed according to the instructions below.

The maximum credit is calculated according to the following formula:

$$\frac{A}{B} \times C = D$$

A—is income subject to individual income tax in any jurisdiction other than the District. Do not include income earned in the District of Columbia, nor any income not subject to individual income tax anywhere else during the period of D.C. residency.

B—is your D.C. adjusted gross income (Line 5, Form D-40).

C—is your D.C. individual income tax liability (Line 11, form D-40).

D—is the maximum credit.

Attach to your D.C. return a copy of the tax return filed with the other jurisdiction. Enter on Line 12 of Form D-40 the two-letter abbreviation of the state to which you paid the individual income tax. If individual income taxes were paid to more than one state, enter the number of states to which the taxes were paid and attach a separate list indicating the names and amounts paid to each state. You must attach a copy of each state tax return for which a credit is claimed.

Line 13 — Child and Dependent Care Credit

You may be eligible to claim a credit for child and dependent care expenses on your D.C. return only if you (and your spouse if you were married) were eligible to claim this credit on your federal return. If you are married and filing a separate return, you cannot claim this credit.

If you were a full-year resident, you may claim 32% of the credit allowed on your federal Form 1040 or Form 1040A. Do not enter the credit directly from your federal return.

If you are filing as a part-year resident, you must attach to your return a credit for child

and dependent care expenses, Form D-2441. You must follow line-by-line instructions on Form D-2441 to determine your allowable credit.

Line 14 (a) — Low Income Credit

The District allows a low income credit to eligible taxpayers. To qualify, your federal tax liability must be zero after subtracting your federal standard deduction and personal exemptions. This credit reduces your D.C. tax liability but it cannot be a refund. To determine the amount of low income credit, see the low income tables on page 8 of this instruction book. Find the credit under the correct filing status and personal exemptions column.

Important: There is a special computation of the low income credit for dependent taxpayers claiming filing status F.

If you claim the low income credit, you must attach a copy of your federal return to your D.C. tax return.

Line 14 (b) — D.C. Metropolitan Police Department Housing Income Tax Credit

D.C. Law 10-70, the "Metropolitan Police Housing Assistance Program and Community Safety Act of 1993" provides that a Metropolitan Police Department (MPD) officer who is a first-time homebuyer in the District of Columbia shall be eligible for a \$2,000 per year income tax credit for five (5) years, provided that the officer remains eligible to receive the credit and is listed as a participant of the MPD Housing Assistance Program.

In order to receive the income tax credit the officer must be employed as an MPD officer in good standing, and reside in the qualified property. Discontinuance of employment with the MPD or moving out of the property disqualifies an officer for the housing credit.

The MPD housing income tax credit reduces your D.C. income tax liability. It is not a refundable tax credit. If you are eligible for this credit, enter \$2,000 on Line 14 (b).

Line 17 — D.C. Income Tax Withheld

Enter the total amount of D.C. income tax withheld during 1997 and attach to your return the D.C. (State) copy of all W-2 forms or other approved substitute withholding tax statements.

Line 18 — Estimated Tax Payments

Enter the amount of any 1997 estimated tax payments. If a joint 1997 estimated tax was paid, husband and wife may divide the payment between them, or either spouse may claim the total amount paid.

Line 19 — Payments Made with the Extension of Time to File

If Form FR-127 was filed to request an extension of time to file, enter the amount paid with that request.

Line 20 — Property Tax Credit

Enter the amount of any property tax credit to which you are entitled from Line 10 or Line

16 of Schedule H. The credit may not be split between Columns A and B. See detailed instructions for Schedule H.

Amount You Owe or Overpayment

Line 22—If the total of your net tax on Line 16 is more than your payments and credits on Line 21, enter amount you owe on Line 22. (Line 16 minus Line 21.) This amount should be paid in full with your return unless it is a combined separate return. Combined separate filers see instructions for Lines 26 and 27.

Line 23—If the total of your payments and credits on Line 21 is more than your net tax, Line 16, enter overpayment on Line 23 (Line 21 minus Line 16.) All taxpayers must enter on Line 25 the amount of overpayment to be refunded. In addition, combined separate filers status E must complete Lines 26 and 27.

Line 24—Enter on Line 24 the amount of overpayment you want to apply as a credit to your 1998 estimated tax. The amounts on Line 24 will not be refunded.

Line 25—To receive a refund, all taxpayers must enter on Line 25 the amount of overpayment from Line 23, minus any credit to be applied to the 1998 estimated tax. In addition, combined separate filers (filing status E) must complete Lines 26 and 27.

Lines 26 and 27—Combined Amount You Owe or Overpayment, Filing Status E Only Husband and wife who elect to file combined separate returns are the only persons who should complete these lines. The amount owed by or refund due one spouse must be combined with the amount owed by or refund due the other spouse. For example:

1. If the husband owes \$50 (Line 22), and the wife has an overpayment of \$100 (Line 23), the amounts should be combined. In this case the result is a net refund of \$50. Therefore, the husband should not send a check for the amount shown on Line 22.
2. If the husband owes \$80 and the wife is due a refund of \$40, the amounts should be combined. In this case the amount owed is \$40 and a check or money order for \$40 should be sent with the return.
3. If both owe an amount on Line 22, total the amounts and enter on Line 26. Send one check for the combined amount.
4. If both have a refund due (Line 25), combine the amounts and enter combined net refund on Line 27. One refund check will be issued for the combined amount.

Lines 28 and 29 — Voluntary Contribution

You can contribute to the Public Trust for Drug Prevention and Children At-Risk. Enter on Line 28 the amount you wish to contribute. The minimum contribution is \$1.

1. If you are due a refund, reduce the amount of the refund by the contribution and enter the balance on Line 29; or

2. If you owe tax, add the amount of the contribution to the tax due and enter total on Line 29. The total is the amount of the payment you should submit.

Note: Be sure to sign your D.C. income tax return on the back of the form. If your return was prepared by a taxpreparer, he/she must also sign the return.

INSTRUCTIONS FOR SCHEDULE H (HOMEOWNER AND RENTER PROPERTY TAX CREDIT)

You may qualify for the property tax credit even if you are not required to file a D.C. individual income tax return. If you are required to file a D.C. individual income tax return, you must use Form D-40 to claim a property tax credit.

Who May Qualify

To qualify for the property tax credit you must meet the following criteria:

1. You must have been a District resident the entire year and lived in the property(ies) you owned or rented during 1997.
2. Your household gross income must have been \$20,000 or less for the year.
3. If you were not age 62 or older before December 31, 1997, you must not have been claimed as a dependent on someone else's 1997 federal, state or D.C. income tax return.
4. The house or apartment that was your home must not have been part of a public housing dwelling. If you rented from a landlord whose property was exempt from real estate taxes, or the landlord paid a percentage of rental income to the District in lieu of real estate tax, you cannot file Schedule H.

You may use Property Tax Table B if you are blind or disabled. You may also use Property Tax Table B if you were age 62 or older and you, together with your spouse (if married), provided 50% or more of the household gross income.

A property tax credit may not be claimed on behalf of a deceased taxpayer who died before December 31, 1997.

How To File

If you are required to file a Form D-40, your Schedule H (claim for property tax credit) must be attached to your D-40. If you are not required to file a D-40, the Schedule H may be filed and mailed by itself.

Schedule H is due on or before April 16, 1998. However, a reasonable extension of time may

be granted. See page 2 for instructions to request an extension of time to file.

NOTE: District law requires you to furnish your social security number in the space provided on Schedule H. This number will be used for proper identification of your account with the District and for tax administration purposes only.

Important Definitions

1. The word "home" means your dwelling, whether owned or rented, and the land surrounding it as reasonably necessary for use of the dwelling as a home. The word "home" also includes a multi-unit or a multi-purpose building and a part of the land on which it is located.
2. The word "household" means all the individuals living in the home.
3. The term "household gross income" means the total of all income received by the individuals living in the home, including cash distributions from a business or investment entity in which any member of the household has an interest.
4. The term "rent paid" is the amount paid by a claimant to a landlord solely for the right of occupancy of a home in the District. "Rent paid" does not include advance rental payments for another period; rental deposits, whether or not expressly set out in the rental agreement; any charges for medical services or food provided by the landlord; or payments made to a landlord for the right of occupancy of property which is exempt from District real property taxes.
5. The term "members of a household" means all individuals living in one household whether or not they are related. For example, two or more unrelated individuals sharing an apartment or house constitute the members of a household.
6. The term "age 62 or older" means age 62 or older during 1997.
7. The term "blind" means a central visual acuity that does not exceed 20/200 in the better eye with correcting lenses; or visual acuity greater than 20/200, but accompanied by a limitation in the field of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees.
8. The word "disabled" means unable to engage in any gainful activity by reason of a medically determinable physical or mental impairment which can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months. Certification

of such physical or mental impairment by a licensed physician selected by the claimant at his or her own expense must be submitted each year. Claimant should use the Physician's Certification provided on page 2 of Schedule H.

NOTE: The questions in Part I of Schedule H must be answered. Failure to do so will cause your claim for credit to be disallowed until such time as the information is furnished. If you claim the property tax credit under Section B of Schedule H, you must check the appropriate block(s) as to whether you are age 62 or older, blind, or disabled. You also must indicate if you were the recipient of rent supplements during 1997.

Complete Section A or Section B to calculate your property tax credit. Do not complete both sections.

ONLY ONE MEMBER OF A HOUSEHOLD CAN CLAIM THE PROPERTY TAX CREDIT.

INSTRUCTIONS FOR PAGE TWO OF SCHEDULE H

Taxpayer must complete page two before completing page One.

Line 17: Household Gross Income Schedule— You must report the income of every member of the household for each income category in this schedule. Income must be reported whether or not it is subject to District income tax, otherwise, the claim for property tax credit will be disallowed.

1. List in Column (1) all the income of the applicant (claimant).
2. List in Column (2) all the income of the claimant's spouse.
3. List in Column (3) the total gross income of all other members living in the home you own or rent.

If you live in an apartment, or house, or room where you share kitchen and bath facilities, this is a shared arrangement and is considered one household. The income of all members of such household must be reported

on Schedule H for purposes of calculating the credit. However, if you are a tenant in a house, apartment, or room that has a separate kitchen and/or bathroom, you would be considered to be the sole claimant in a household.

If you rent a portion of your home, be aware of the above instructions as they apply to you. If you share kitchen and bath with a tenant, the tenant's income must be reported by you in your Schedule H.

If you sublet a separate room or apartment within your place of residence, the portion of rent you pay that applies to that space cannot be included in the computation of the property tax credit. The income you receive from subletting such space is subject to tax and must be reported on your individual income tax return.

Line 18: Summary of Household Gross Income Schedule — Enter the totals from Line 17, Columns (1), (2), and (3) respectively on Lines 18(a), (b), and (c). Add Lines 18(a), (b), and (c) and enter total on Line 18(d).

INSTRUCTIONS FOR PAGE ONE OF SCHEDULE H

Section A

Line 6 — Enter amount of household gross income from Line 18(d), Schedule H. If this amount exceeds \$20,000, you are not entitled to the credit.

Line 7(a) — If you owned your home in the District during all of 1997, enter on Line 7(a) the amount of real property taxes you paid.

Note: Your property tax credit must be computed based on your housing status (rent/own) on December 31, 1997

The deferred portion of your real property tax, as defined under D.C. Code §47-845, may be included as part of the real property tax for the purpose of computing the property tax credit.

Line 7(b) — If you were a tenant in the District all of 1997, enter 15% of rent paid (rent \times .15). If you rented more than one home in the District during 1997, divide the

total amount you paid to your last landlord during 1997 by the number of months of occupancy and multiply the result by 12. Multiply this result by 15% (.15) and enter your answer on Line 7(b).

Line 8 — Find the amount of your property tax credit from Property Tax Credit Table A, or compute the amount of your credit according to the instructions on page 24 of this booklet.

The property tax credit must be reduced by any rent supplements received during 1997.

Section B

Line 12 — Enter amount of total household gross income from Line 18(d), Schedule H. If this amount exceeds \$20,000, you are not entitled to claim the credit under Section B.

Line 13(a) — If you owned your home in the District all of 1997, enter on Line 13(a) the amount of real property taxes paid.

Line 13(b) — If you were a tenant in the District all of 1997, enter 15% of rent paid (rent \times .15). If you rented more than one home in the District during 1997, divide the total amount paid to your last landlord during 1997 by the number of months of occupancy, multiply the result by 12. Multiply this result by 15% (.15). Enter your answer on Line 13(b).

If you claim the property tax credit based on rent paid, but the rent paid exceeds the total gross household gross income, the property tax credit claim will be disallowed unless adequate documentation is provided to support the claim.

Line 14 — Find the amount of your property tax credit from Property Tax Credit Table B, or compute the amount of your credit in accordance with the instructions on page 24 of this booklet. The property tax credit must be reduced by any rent supplements received during 1997.

1997 INCOME TAX RATE SCHEDULE (Tax Computation for Line 11, Page 1, Form D-40)

This Tax Rate Schedule must be used by taxpayers with a taxable income of \$100,000 or more. The Tax Rate Schedule may be also used by taxpayers whose taxable income is less than \$100,000, however, the easier method for determining your tax is to use the Tax Tables in this booklet.

Use the following table to compute your tax on the taxable income from Line 10, page 1, of the return.

If the taxable income is:	The tax is:
\$10,000 or less	6% of the taxable income
Over \$10,000, but not over \$20,000	\$600, plus 8% of excess over \$10,000
Over \$20,000	\$1,400, plus 9.5% of excess over \$20,000

LOW INCOME CREDIT TABLES — 1997

You must meet the following requirements to be eligible for the low income credit:

1. You must have filed a federal tax return, and your federal tax liability is zero.
2. Your gross income must be less than the sum of your federal personal exemptions and the federal standard deduction.
3. A District tax liability must result because your income is more than the sum of your D.C. personal exemptions and the D.C. standard deduction.
4. You must use the correct low income credit table and the correct filing status.
5. You must furnish a copy of your federal tax return.

NOTE: REMEMBER THAT THIS CREDIT WILL ONLY REDUCE YOUR TAX LIABILITY. NEITHER THE CREDIT NOR ANY PORTION OF THE CREDIT, WILL BE REFUNDED.

LOW INCOME CREDIT COMPUTATION FOR DEPENDENT TAXPAYERS ONLY

Dependent Taxpayers, use this computation. Do not use low income credit tables.

Use this computation if you are a DEPENDENT TAXPAYER whose personal exemption is being claimed on someone else's D.C. return. If you had zero ("0") tax liability on your federal tax return, you may be entitled to a low income credit on your D.C. return. To determine the amount of the low income credit, you must do the following computation:

1. FEDERAL STANDARD DEDUCTION CLAIMED ON YOUR FEDERAL RETURN	\$
2. LESS: D.C. STANDARD DEDUCTION	2,000.00
3. NET DIFFERENCE (Line 1 less Line 2)	

Take the "NET DIFFERENCE" from Line 3 and find the corresponding taxable income amount in the tax tables in this booklet. The amount of tax is your low income credit and should be entered on Line 14(a), Form D-40 or Line 9, Form D-40EZ.

LOW INCOME CREDIT TABLE — FOR SINGLE PERSONS

IF FILING SINGLE AND:	The number of PERSONAL EXEMPTIONS that you are entitled to claim on your FEDERAL RETURN is									
	1	2	3	4	5	6	7	8	9	10
Under 65 and not blind	206.00	284.00	359.00	437.00	515.00	590.00	690.00	790.00	894.00	998.00
65 or over or blind	185.00	260.00	338.00	416.00	491.00	569.00	658.00	762.00	866.00	966.00
65 or over and blind	161.00	239.00	317.00	392.00	470.00	545.00	630.00	734.00	834.00	938.00

LOW INCOME CREDIT TABLE — FOR HEAD OF HOUSEHOLD

IF FILING AS HEAD OF HOUSEHOLD AND:	The number of PERSONAL EXEMPTIONS that you are entitled to claim on your FEDERAL RETURN is									
	1	2	3	4	5	6	7	8	9	10
Under 65 and not blind	239.00	314.00	392.00	470.00	545.00	630.00	730.00	834.00	938.00	1,038.00
65 or over or blind	215.00	293.00	371.00	446.00	524.00	599.00	702.00	806.00	906.00	1,010.00
65 or over and blind	194.00	272.00	347.00	425.00	500.00	578.00	674.00	774.00	878.00	978.00

LOW INCOME CREDIT TABLE — FOR MARRIED PERSONS FILING JOINTLY

The number of PERSONAL EXEMPTIONS that you are entitled to claim on your FEDERAL RETURN is									
IF MARRIED FILING JOINTLY AND:	2	3	4	5	6	7	8	9	10
Both spouses under 65 and not blind	449.00	524.00	602.00	706.00	806.00	910.00	1,010.00	1,114.00	1,218.00
One Spouse 65 or over or blind; Other spouse not blind and under 65	413.00	491.00	569.00	658.00	762.00	862.00	966.00	1,070.00	1,170.00
Both spouses 65 or over and not blind	380.00	458.00	533.00	614.00	714.00	818.00	922.00	1,022.00	1,126.00
Both spouses blind and under 65	380.00	458.00	533.00	614.00	714.00	818.00	922.00	1,022.00	1,126.00
One spouse blind and under 65; Other spouse 65 or over or blind	380.00	458.00	533.00	614.00	714.00	818.00	922.00	1,022.00	1,126.00
One spouse blind and 65 or over; Other spouse not blind and under 65	380.00	458.00	533.00	614.00	714.00	818.00	922.00	1,022.00	1,126.00
One spouse blind and 65 or over; Other spouse 65 or over or blind	347.00	422.00	500.00	575.00	670.00	774.00	874.00	978.00	1,078.00
Both spouses blind and 65 or over	311.00	389.00	464.00	542.00	626.00	726.00	830.00	930.00	1,034.00

LOW INCOME CREDIT TABLE — FOR MARRIED PERSONS FILING SEPARATELY ON COMBINED OR SEPARATE RETURNS

IF MARRIED FILING SEPARATELY ON A COMBINED RETURN OR SEPARATE RETURNS AND:	The number of PERSONAL EXEMPTIONS that you are entitled to claim on your FEDERAL RETURN is									
	1	2	3	4	5	6	7	8	9	10
Under 65 and not blind	224.00	302.00	377.00	455.00	533.00	610.00	714.00	814.00	918.00	1,022.00
65 or over or blind	191.00	266.00	344.00	422.00	497.00	575.00	666.00	770.00	874.00	974.00
65 or over and blind	155.00	233.00	311.00	386.00	464.00	539.00	622.00	726.00	826.00	930.00

If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:		
At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount
37,600	37,650	3,074	40,700	40,750	3,369	43,800	43,850	3,663	46,900	46,950	3,958
37,650	37,700	3,079	40,750	40,800	3,374	43,850	43,900	3,668	46,950	47,000	3,963
37,700	37,750	3,084	40,800	40,850	3,378	43,900	43,950	3,673	47,000	47,050	3,967
37,750	37,800	3,089	40,850	40,900	3,383	43,950	44,000	3,678	47,050	47,100	3,972
37,800	37,850	3,093	40,900	40,950	3,388	44,000	44,050	3,682	47,100	47,150	3,977
37,850	37,900	3,098	40,950	41,000	3,393	44,050	44,100	3,687	47,150	47,200	3,982
37,900	37,950	3,103	41,000	41,050	3,397	44,100	44,150	3,692	47,200	47,250	3,986
37,950	38,000	3,108	41,050	41,100	3,402	44,150	44,200	3,697	47,250	47,300	3,991
38,000	38,050	3,112	41,100	41,150	3,407	44,200	44,250	3,701	47,300	47,350	3,996
38,050	38,100	3,117	41,150	41,200	3,412	44,250	44,300	3,706	47,350	47,400	4,001
38,100	38,150	3,122	41,200	41,250	3,416	44,300	44,350	3,711	47,400	47,450	4,005
38,150	38,200	3,127	41,250	41,300	3,421	44,350	44,400	3,716	47,450	47,500	4,010
38,200	38,250	3,131	41,300	41,350	3,426	44,400	44,450	3,720	47,500	47,550	4,015
38,250	38,300	3,136	41,350	41,400	3,431	44,450	44,500	3,725	47,550	47,600	4,020
38,300	38,350	3,141	41,400	41,450	3,435	44,500	44,550	3,730	47,600	47,650	4,024
38,350	38,400	3,146	41,450	41,500	3,440	44,550	44,600	3,735	47,650	47,700	4,029
38,400	38,450	3,150	41,500	41,550	3,445	44,600	44,650	3,739	47,700	47,750	4,034
38,450	38,500	3,155	41,550	41,600	3,450	44,650	44,700	3,744	47,750	47,800	4,039
38,500	38,550	3,160	41,600	41,650	3,454	44,700	44,750	3,749	47,800	47,850	4,043
38,550	38,600	3,165	41,650	41,700	3,459	44,750	44,800	3,754	47,850	47,900	4,048
38,600	38,650	3,169	41,700	41,750	3,464	44,800	44,850	3,758	47,900	47,950	4,053
38,650	38,700	3,174	41,750	41,800	3,469	44,850	44,900	3,763	47,950	48,000	4,058
38,700	38,750	3,179	41,800	41,850	3,473	44,900	44,950	3,768	48,000	48,050	4,062
38,750	38,800	3,184	41,850	41,900	3,478	44,950	45,000	3,773	48,050	48,100	4,067
38,800	38,850	3,188	41,900	41,950	3,483	45,000	45,050	3,777	48,100	48,150	4,072
38,850	38,900	3,193	41,950	42,000	3,488	45,050	45,100	3,782	48,150	48,200	4,077
38,900	38,950	3,198	42,000	42,050	3,492	45,100	45,150	3,787	48,200	48,250	4,081
38,950	39,000	3,203	42,050	42,100	3,497	45,150	45,200	3,792	48,250	48,300	4,086
39,000	39,050	3,207	42,100	42,150	3,502	45,200	45,250	3,796	48,300	48,350	4,091
39,050	39,100	3,212	42,150	42,200							

Continued on next page

If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:		
At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount
50,000	50,050	4,252	53,100	53,150	4,547	56,200	56,250	4,841	59,300	59,350	5,136
50,050	50,100	4,257	53,150	53,200	4,552	56,250	56,300	4,846	59,350	59,400	5,141
50,100	50,150	4,262	53,200	53,250	4,556	56,300	56,350	4,851	59,400	59,450	5,145
50,150	50,200	4,267	53,250	53,300	4,561	56,350	56,400	4,856	59,450	59,500	5,150
50,200	50,250	4,271	53,300	53,350	4,566	56,400	56,450	4,860	59,500	59,550	5,155
50,250	50,300	4,276	53,350	53,400	4,571	56,450	56,500	4,865	59,550	59,600	5,160
50,300	50,350	4,281	53,400	53,450	4,575	56,500	56,550	4,870	59,600	59,650	5,164
50,350	50,400	4,286	53,450	53,500	4,580	56,550	56,600	4,875	59,650	59,700	5,169
50,400	50,450	4,290	53,500	53,550	4,585	56,600	56,650	4,879	59,700	59,750	5,174
50,450	50,500	4,295	53,550	53,600	4,590	56,650	56,700	4,884	59,750	59,800	5,179
50,500	50,550	4,300	53,600	53,650	4,594	56,700	56,750	4,889	59,800	59,850	5,183
50,550	50,600	4,305	53,650	53,700	4,599	56,750	56,800	4,894	59,850	59,900	5,188
50,600	50,650	4,309	53,700	53,750	4,604	56,800	56,850	4,898	59,900	59,950	5,193
50,650	50,700	4,314	53,750	53,800	4,609	56,850	56,900	4,903	59,950	60,000	5,198
50,700	50,750	4,319	53,800	53,850	4,613	56,900	56,950	4,908	60,000	60,050	5,202
50,750	50,800	4,324	53,850	53,900	4,618	56,950	57,000	4,913	60,050	60,100	5,207
50,800	50,850	4,328	53,900	53,950	4,623	57,000	57,050	4,917	60,100	60,150	5,212
50,850	50,900	4,333	53,950	54,000	4,628	57,050	57,100	4,922	60,150	60,200	5,217
50,900	50,950	4,338	54,000	54,050	4,632	57,100	57,150	4,927	60,200	60,250	5,221
50,950	51,000	4,343	54,050	54,100	4,637	57,150	57,200	4,932	60,250	60,300	5,226
51,000	51,050	4,347	54,100	54,150	4,642	57,200	57,250	4,936	60,300	60,350	5,231
51,050	51,100	4,352	54,150	54,200	4,647	57,250	57,300	4,941	60,350	60,400	5,236
51,100	51,150	4,357	54,200	54,250	4,651	57,300	57,350	4,946	60,400	60,450	5,240
51,150	51,200	4,362	54,250	54,300	4,656	57,350	57,400	4,951	60,450	60,500	5,245
51,200	51,250	4,366	54,300	54,350	4,661	57,400	57,450	4,955	60,500	60,550	5,250
51,250	51,300	4,371	54,350	54,400	4,666	57,450	57,500	4,960	60,550	60,600	5,255
51,300	51,350	4,376	54,400	54,450	4,670	57,500	57,550	4,965	60,600	60,650	5,259
51,350	51,400	4,381	54,450	54,500	4,675	57,550	57,600	4,970	60,650	60,700	5,264
51,400	51,450	4,385	54,500	54,550	4,680	57,600	57,650	4,974	60,700	60,750	5,269
51,450	51,500	4,390	54,550	54,600							

Continued on next page

1. Find your taxable income from Line 10, Form D-40, or Line 7, Form D-40EZ, in these tables. 2. Read across the line for taxable income to find the amount of tax. 3. Enter the tax amount on Line 11, Form D-40, or Line 8, Form D-40EZ. (Use Tax Rate Schedule if your taxable income is \$100,000 or over)

If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:		
At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount
62,400	62,450	5,430	65,500	65,550	5,725	68,600	68,650	6,019	71,700	71,750	6,314
62,450	62,500	5,435	65,550	65,600	5,730	68,650	68,700	6,024	71,750	71,800	6,319
62,500	62,550	5,440	65,600	65,650	5,734	68,700	68,750	6,029	71,800	71,850	6,323
62,550	62,600	5,445	65,650	65,700	5,739	68,750	68,800	6,034	71,850	71,900	6,328
62,600	62,650	5,449	65,700	65,750	5,744	68,800	68,850	6,038	71,900	71,950	6,333
62,650	62,700	5,454	65,750	65,800	5,749	68,850	68,900	6,043	71,950	72,000	6,338
62,700	62,750	5,459	65,800	65,850	5,753	68,900	68,950	6,048	72,000	72,050	6,342
62,750	62,800	5,464	65,850	65,900	5,758	68,950	69,000	6,053	72,050	72,100	6,347
62,800	62,850	5,468	65,900	65,950	5,763	69,000	69,050	6,057	72,100	72,150	6,352
62,850	62,900	5,473	65,950	66,000	5,768	69,050	69,100	6,062	72,150	72,200	6,357
62,900	62,950	5,478	66,000	66,050	5,772	69,100	69,150	6,067	72,200	72,250	6,361
62,950	63,000	5,483	66,050	66,100	5,777	69,150	69,200	6,072	72,250	72,300	6,366
63,000	63,050	5,487	66,100	66,150	5,782	69,200	69,250	6,076	72,300	72,350	6,371
63,050	63,100	5,492	66,150	66,200	5,787	69,250	69,300	6,081	72,350	72,400	6,376
63,100	63,150	5,497	66,200	66,250	5,791	69,300	69,350	6,086	72,400	72,450	6,380
63,150	63,200	5,502	66,250	66,300	5,796	69,350	69,400	6,091	72,450	72,500	6,385
63,200	63,250	5,506	66,300	66,350	5,801	69,400	69,450	6,095	72,500	72,550	6,390
63,250	63,300	5,511	66,350	66,400	5,806	69,450	69,500	6,100	72,550	72,600	6,395
63,300	63,350	5,516	66,400	66,450	5,810	69,500	69,550	6,105	72,600	72,650	6,399
63,350	63,400	5,521	66,450	66,500	5,815	69,550	69,600	6,110	72,650	72,700	6,404
63,400	63,450	5,525	66,500	66,550	5,820	69,600	69,650	6,114	72,700	72,750	6,409
63,450	63,500	5,530	66,550	66,600	5,825	69,650	69,700	6,119	72,750	72,800	6,414
63,500	63,550	5,535	66,600	66,650	5,829	69,700	69,750	6,124	72,800	72,850	6,418
63,550	63,600	5,540	66,650	66,700	5,834	69,750	69,800	6,129	72,850	72,900	6,423
63,600	63,650	5,544	66,700	66,750	5,839	69,800	69,850	6,133	72,900	72,950	6,428
63,650	63,700	5,549	66,750	66,800	5,844	69,850	69,900	6,138	72,950	73,000	6,433
63,700	63,750	5,554	66,800	66,850	5,848	69,900	69,950	6,143	73,000	73,050	6,437
63,750	63,800	5,559	66,850	66,900	5,853	69,950	70,000	6,148	73,050	73,100	6,442
63,800	63,850	5,563	66,900	66,950	5,858	70,000	70,050	6,152	73,100	73,150	6,447
63,850	63,900	5,568	66,950	67,000	5,863	70,050	70,100	6,157	73,150	73,200	6,452
63,900	63,950	5,573	67,000	67,050	5,867	70,100	70,150	6,162	73,200	73,250	6,456
63,950	64,000	5,578	67,050	67,100	5,872	70,150	70,200	6,167	73,250	73,300	6,461
64,000	64,050	5,582	67,100	67,150	5,877	70,200	70,250	6,171	73,300	73,350	6,466
64,050	64,100	5,587	67,150	67,200	5,882	70,250	70,300	6,176	73,350	73,400	6,471
64,100	64,150	5,592	67,200	67,250	5,886	70,300	70,350	6,181	73,400	73,450	6,475
64,150	64,200	5,597	67,250	67,300	5,891	70,350	70,400	6,186	73,450	73,500	6,480
64,200	64,250	5,601	67,300	67,350	5,896	70,400	70,450	6,190	73,500	73,550	6,485
64,250	64,300	5,606	67,350	67,400	5,901	70,450	70,500	6,195	73,550	73,600	6,490
64,300	64,350	5,611	67,400	67,450	5,905	70,500	70,550	6,200	73,600	73,650	6,494
64,350	64,400	5,616	67,450	67,500	5,910	70,550	70,600	6,205	73,650	73,700	6,499
64,400	64,450	5,620	67,500	67,550	5,915	70,600	70,650	6,209	73,700	73,750	6,504
64,450	64,500	5,625	67,550	67,600	5,920	70,650	70,700	6,214	73,750	73,800	6,509
64,500	64,550	5,630	67,600	67,650	5,924	70,700	70,750	6,219	73,800	73,850	6,513
64,550	64,600	5,635	67,650	67,700	5,929	70,750	70,800	6,224	73,850	73,900	6,518
64,600	64,650	5,639	67,700	67,750	5,934	70,800	70,850	6,228	73,900	73,950	6,523
64,650	64,700	5,644	67,750	67,800	5,939	70,850	70,900	6,233	73,950	74,000	6,528
64,700	64,750	5,649	67,800	67,850	5,943	70,900	70,950	6,238	74,000	74,050	6,532
64,750	64,800	5,654	67,850	67,900	5,948	70,950	71,000	6,243	74,050	74,100	6,537
64,800	64,850	5,658	67,900	67,950	5,953	71,000	71,050	6,247	74,100	74,150	6,542
64,850	64,900	5,663	67,950	68,000	5,958	71,050	71,100	6,252	74,150	74,200	6,547
64,900	64,950	5,668	68,000	68,050	5,962	71,100	71,150	6,257	74,200	74,250	6,551
64,950	65,000	5,673	68,050	68,100	5,967	71,150	71,200	6,262	74,250	74,300	6,556
65,000	65,050	5,677	68,100	68,150	5,972	71,200	71,250	6,266	74,300	74,350	6,561
65,050	65,100	5,682	68,150	68,200	5,977	71,250	71,300	6,271	74,350	74,400	6,566
65,100	65,150	5,687	68,200	68,250	5,981	71,300	71,350	6,276	74,400	74,450	6,570
65,150	65,200	5,692	68,250	68,300	5,986	71,350	71,400	6,281	74,450	74,500	6,575
65,200	65,250	5,696	68,300	68,350	5,991	71,400	71,450	6,285	74,500	74,550	6,580
65,250	65,300	5,701	68,350	68,400	5,996	71,450	71,500	6,290	74,550	74,600	6,585
65,300	65,350	5,706	68,400	68,450	6,000	71,500	71,550	6,295	74,600	74,650	6,589
65,350	65,400	5,711	68,450	68,500	6,005	71,550	71,600	6,300	74,650	74,700	6,594
65,400	65,450	5,715	68,500	68,550	6,010	71,600	71,650	6,304	74,700	74,750	6,599
65,450	65,500	5,720	68,550	68,600	6,015	71,650	71,700	6,309	74,750	74,800	6,604
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If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:		
At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount
74,800	74,850	6,608	77,950	78,000	6,908	81,100	81,150	7,207	84,250	84,300	7,506
74,850	74,900	6,613	78,000	78,050	6,912	81,150	81,200	7,212	84,300	84,350	7,511
74,900	74,950	6,618	78,050	78,100	6,917	81,200	81,250	7,216	84,350	84,400	7,516
74,950	75,000	6,623	78,100	78,150	6,922	81,250	81,300	7,221	84,400	84,450	7,520
75,000	75,050	6,627	78,150	78,200	6,927	81,300	81,350	7,226	84,450	84,500	7,525
75,050	75,100	6,632	78,200	78,250	6,931	81,350	81,400	7,231	84,500	84,550	7,530
75,100	75,150	6,637	78,250	78,300	6,936	81,400	81,450	7,235	84,550	84,600	7,535
75,150	75,200	6,642	78,300	78,350	6,941	81,450	81,500	7,240	84,600	84,650	7,539
75,200	75,250	6,646	78,350	78,400	6,946	81,500	81,550	7,245	84,650	84,700	7,544
75,250	75,300	6,651	78,400	78,450	6,950	81,550	81,600	7,250	84,700	84,750	7,549
75,300	75,350	6,656	78,450	78,500	6,955	81,600	81,650	7,254	84,750	84,800	7,554
75,350	75,400	6,661	78,500	78,550	6,960	81,650	81,700	7,259	84,800	84,850	7,558
75,400	75,450	6,665	78,550	78,600	6,965	81,700	81,750	7,264	84,850	84,900	7,563
75,450	75,500	6,670	78,600	78,650	6,969	81,750	81,800	7,269	84,900	84,950	7,568
75,500	75,550	6,675	78,650	78,700	6,974	81,800	81,850	7,273	84,950	85,000	7,573
75,550	75,600	6,680	78,700	78,750	6,979	81,850	81,900	7,278	85,000	85,050	7,577
75,600	75,650	6,684	78,750	78,800	6,984	81,900	81,950	7,283	85,050	85,100	7,582
75,650	75,700	6,689	78,800	78,850	6,988	81,950	82,000	7,288	85,100	85,150	7,587
75,700	75,750	6,694	78,850	78,900	6,993	82,000	82,050	7,292	85,150	85,200	7,592
75,750	75,800	6,699	78,900	78,950	6,998	82,050	82,100	7,297	85,200	85,250	7,596
75,800	75,850	6,703	78,950	79,000	7,003	82,100	82,150	7,302	85,250	85,300	7,601
75,850	75,900	6,708	79,000	79,050	7,007	82,150	82,200	7,307	85,300	85,350	7,606
75,900	75,950	6,713	79,050	79,100	7,012	82,200	82,250	7,311	85,350	85,400	7,611
75,950	76,000	6,718	79,100	79,150	7,017	82,250	82,300	7,316	85,400	85,450	7,615
76,000	76,050	6,722	79,150	79,200	7,022	82,300	82,350	7,321	85,450	85,500	7,620
76,050	76,100	6,727	79,200	79,250	7,026	82,350	82,400	7,326	85,500	85,550	7,625
76,100	76,150	6,732	79,250	79,300	7,031	82,400	82,450	7,330	85,550	85,600	7,630
76,150	76,200	6,737	79,300	79,350	7,036	82,450	82,500	7,335	85,600	85,650	7,634
76,200	76,250	6,741	79,350	79,400	7,041	82,500	82,550	7,340	85,650	85,700	7,639
76,250	76,300	6,746	79,400	79,450							

Continued on next page

TAX TABLE (To be used by all taxpayers with taxable income under \$100,000.)

1. Find your taxable income from Line 10, Form D-40, or Line 7, Form D-40EZ, in these tables. 2. Read across the line for taxable income to find the amount of tax. 3. Enter the tax amount on Line 11, Form D-40, or Line 8, Form D-40EZ. (Use Tax Rate Schedule if your taxable income is \$100,000 or over).

If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:		
At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount
87,400	87,450	7,805	90,550	90,600	8,105	93,700	93,750	8,404	96,850	96,900	8,703
87,450	87,500	7,810	90,600	90,650	8,109	93,750	93,800	8,409	96,900	96,950	8,708
87,500	87,550	7,815	90,650	90,700	8,114	93,800	93,850	8,413	96,950	97,000	8,713
87,550	87,600	7,820	90,700	90,750	8,119	93,850	93,900	8,418	97,000	97,050	8,717
87,600	87,650	7,824	90,750	90,800	8,124	93,900	93,950	8,423	97,050	97,100	8,722
87,650	87,700	7,829	90,800	90,850	8,128	93,950	94,000	8,428	97,100	97,150	8,727
87,700	87,750	7,834	90,850	90,900	8,133	94,000	94,050	8,432	97,150	97,200	8,732
87,750	87,800	7,839	90,900	90,950	8,138	94,050	94,100	8,437	97,200	97,250	8,736
87,800	87,850	7,843	90,950	91,000	8,143	94,100	94,150	8,442	97,250	97,300	8,741
87,850	87,900	7,848	91,000	91,050	8,147	94,150	94,200	8,447	97,300	97,350	8,746
87,900	87,950	7,853	91,050	91,100	8,152	94,200	94,250	8,451	97,350	97,400	8,751
87,950	88,000	7,858	91,100	91,150	8,157	94,250	94,300	8,456	97,400	97,450	8,755
88,000	88,050	7,862	91,150	91,200	8,162	94,300	94,350	8,461	97,450	97,500	8,760
88,050	88,100	7,867	91,200	91,250	8,166	94,350	94,400	8,466	97,500	97,550	8,765
88,100	88,150	7,872	91,250	91,300	8,171	94,400	94,450	8,470	97,550	97,600	8,770
88,150	88,200	7,877	91,300	91,350	8,176	94,450	94,500	8,475	97,600	97,650	8,774
88,200	88,250	7,881	91,350	91,400	8,181	94,500	94,550	8,480	97,650	97,700	8,779
88,250	88,300	7,886	91,400	91,450	8,185	94,550	94,600	8,485	97,700	97,750	8,784
88,300	88,350	7,891	91,450	91,500	8,190	94,600	94,650	8,489	97,750	97,800	8,789
88,350	88,400	7,896	91,500	91,550	8,195	94,650	94,700	8,494	97,800	97,850	8,793
88,400	88,450	7,900	91,550	91,600	8,200	94,700	94,750	8,499	97,850	97,900	8,798
88,450	88,500	7,905	91,600	91,650	8,204	94,750	94,800	8,504	97,900	97,950	8,803
88,500	88,550	7,910	91,650	91,700	8,209	94,800	94,850	8,508	97,950	98,000	8,808
88,550	88,600	7,915	91,700	91,750	8,214	94,850	94,900	8,513	98,000	98,050	8,812
88,600	88,650	7,919	91,750	91,800	8,219	94,900	94,950	8,518	98,050	98,100	8,817
88,650	88,700	7,924	91,800	91,850	8,223	94,950	95,000	8,523	98,100	98,150	8,822
88,700	88,750	7,929	91,850	91,900	8,228	95,000	95,050	8,527	98,150	98,200	8,827
88,750	88,800	7,934	91,900	91,950	8,233	95,050	95,100	8,532	98,200	98,250	8,831
88,800	88,850	7,938	91,950	92,000	8,238	95,100	95,150	8,537	98,250	98,300	8,836
88,850	88,900	7,943	92,000	92,050	8,242	95,150	95,200	8,542	98,300	98,350	8,841
88,900	88,950	7,948	92,050	92,100	8,247	95,200	95,250	8,546	98,350	98,400	8,846
88,950	89,000	7,953	92,100	92,150	8,252	95,250	95,300	8,551	98,400	98,450	8,850
89,000	89,050	7,957	92,150	92,200	8,257	95,300	95,350	8,556	98,450	98,500	8,855
89,050	89,100	7,962	92,200	92,250	8,261	95,350	95,400	8,561	98,500	98,550	8,860
89,100	89,150	7,967	92,250	92,300	8,266	95,400	95,450	8,565	98,550	98,600	8,865
89,150	89,200	7,972	92,300	92,350	8,271	95,450	95,500	8,570	98,600	98,650	8,869
89,200	89,250	7,976	92,350	92,400	8,276	95,500	95,550	8,575	98,650	98,700	8,874
89,250	89,300	7,981	92,400	92,450	8,280	95,550	95,600	8,580	98,700	98,750	8,879
89,300	89,350	7,986	92,450	92,500	8,285	95,600	95,650	8,584	98,750	98,800	8,884
89,350	89,400	7,991	92,500	92,550	8,290	95,650	95,700	8,589	98,800	98,850	8,888
89,400	89,450	7,995	92,550	92,600	8,295	95,700	95,750	8,594	98,850	98,900	8,893
89,450	89,500	8,000	92,600	92,650	8,299	95,750	95,800	8,599	98,900	98,950	8,898
89,500	89,550	8,005	92,650	92,700	8,304	95,800	95,850	8,603	98,950	99,000	8,903
89,550	89,600	8,010	92,700	92,750	8,309	95,850	95,900	8,608	99,000	99,050	8,907
89,600	89,650	8,014	92,750	92,800	8,314	95,900	95,950	8,613	99,050	99,100	8,912
89,650	89,700	8,019	92,800	92,850	8,318	95,950	96,000	8,618	99,100	99,150	8,917
89,700	89,750	8,024	92,850	92,900	8,323	96,000	96,050	8,622	99,150	99,200	8,922
89,750	89,800	8,029	92,900	92,950	8,328	96,050	96,100	8,627	99,200	99,250	8,926
89,800	89,850	8,033	92,950	93,000	8,333	96,100	96,150	8,632	99,250	99,300	8,931
89,850	89,900	8,038	93,000	93,050	8,337	96,150	96,200	8,637	99,300	99,350	8,936
89,900	89,950	8,043	93,050	93,100	8,342	96,200	96,250	8,641	99,350	99,400	8,941
89,950	90,000	8,048	93,100	93,150	8,347	96,250	96,300	8,646	99,400	99,450	8,945
90,000	90,050	8,052	93,150	93,200	8,352	96,300	96,350	8,651	99,450	99,500	8,950
90,050	90,100	8,057	93,200	93,250	8,356	96,350	96,400	8,656	99,500	99,550	8,955
90,100	90,150	8,062	93,250	93,300	8,361	96,400	96,450	8,660	99,550	99,600	8,960
90,150	90,200	8,067	93,300	93,350	8,366	96,450	96,500	8,665	99,600	99,650	8,964
90,200	90,250	8,071	93,350	93,400	8,371	96,500	96,550	8,670	99,650	99,700	8,969
90,250	90,300	8,076	93,400	93,450	8,375	96,550	96,600	8,675	99,700	99,750	8,974
90,300	90,350	8,081	93,450	93,500	8,380	96,600	96,650	8,679	99,750	99,800	8,979
90,350	90,400	8,086	93,500	93,550	8,385	96,650	96,700	8,684	99,800	99,850	8,983
90,400	90,450	8,090	93,550	93,600	8,390	96,700	96,750	8,689	99,850	99,900	8,988
90,450	90,500	8,095	93,600	93,650	8,394	96,750	96,800	8,694	99,900	99,950	8,993
90,500	90,550	8,100	93,650	93,700	8,399	96,800	96,850	8,698	99,950	100,000	8,998
									\$100,000 or over, use tax rate schedule		

PROPERTY TAX CREDIT TABLE A

(UNDER AGE 62 WHO ARE NOT BLIND OR DISABLED)

To find your property tax credit, read across the top until you find the column covering the amount entered on Line 7(a) or 7(b), Schedule H. Then read down to appropriate line covering the amount of household gross income reported on Line 6, Schedule H. Enter the amount of credit on Line 8, Schedule H.

If your household gross income (Line 6, Schedule H) is —		And your Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 7(a) or 7(b) is —																								
		At least												But less than												
		\$0	\$20	\$40	\$60	\$80	\$100	\$120	\$140	\$160	\$180	\$200	\$220	\$240	\$260	\$280	\$300	\$320	\$340	\$360	\$380	\$400	\$420	\$440		
\$	At Least	But less than	Your Property Tax Credit is—																							
			\$6	\$25	\$44	\$63	\$82	\$101	\$120	\$139	\$158	\$177	\$196	\$215	\$234	\$253	\$272	\$291	\$310	\$329	\$348	\$367	\$386	\$405	\$424	
0	500	1,000	0	18	37	56	75	94	113	132	151	170	189	208	227	246	265	284	303	322	341	360	379	398	417	
1,000	1,500	2,000	0	11	30	49	68	87	106	125	144	163	182	201	220	239	258	277	296	315	334	353	372	391	410	
1,500	2,000	2,500	0	4	23	42	61	80	99	118	137	156	175	194	213	232	251	270	289	308	327	346	365	384	403	
2,000	2,500	3,000	0	0	15	34	53	72	91	110	129	148	167	186	205	224	243	262	281	300	319	338	357	376	395	
2,500	3,000	3,500	0	0	8	27	46	65	84	103	122	141	160	179	198	217	236	255	274	293	312	331	350	369	388	
3,000	3,500	4,000	0	0	0	4	19	34	49	64	79	94	109	124	139	154	169	184	199	214	229	244	259	274	289	
3,500	4,000	4,500	0	0	0	0	11	26	41	56	71	86	101	116	131	146	161	176	191	206	221	236	251	266	281	
4,000	4,500	5,000	0	0	0	0	4	19	34	49	64	79	94	109	124	139	154	169	184	199	214	229	244	259	274	
4,500	5,000	5,500	0	0	0	0	0	11	26	41	56	71	86	101	116	131	146	161	176	191	206	221	236	251	266	
5,000	5,500	6,000	0	0	0	0	0	0	14	29	44	59	74	89	104	119	134	149	164	179	194	209	224	239	254	
5,500	6,000	6,500	0	0	0	0	0	0	5	20	35	50	65	80	95	110	125	140	155	170	185	200	215	230	245	
6,000	6,500	7,000	0	0	0	0	0	0	0	10	25	40	55	70	85	100	115	130	145	160	175	190	205	220	235	
6,500	7,000	7,500	0	0	0	0	0	0	0	1	16	31	46	61	76	91	106	121	136	151	166	181	196	211	226	
7,000	7,500	8,000	0	0	0	0	0	0	0	0	0	0	9	24	39	54	69	84	99	114	129	144	159	174	189	
7,500	8,000	8,500	0	0	0	0	0	0	0	0	0	0	0	13	28	43	58	73	88	103	118	133	148	163	178	
8,000	8,500	9,000	0	0	0	0	0	0	0	0	0	0	0	2	17	32	47	62	77	92	107	122	137	152	167	
8,500	9,000	9,500	0	0	0	0	0	0	0	0	0	0	0	0	6	21	36	51	66	81	96	111	126	141	156	
9,000	9,500	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	9	24	39	54	69	84	99	114	129	144	
9,500	10,000	10,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13	28	43	58	73	88	103	118	133	
10,000	10,500	11,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	17	32	47	62	
11,000	11,500	12,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	21	36	51	
12,000	12,500	13,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	24	
13,000	13,500	14,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14,000	14,500	15,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15,000	15,500	16,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16,000	16,500	17,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
17,000	17,500	18,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
18,000	18,500	19,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19,000	19,500	20,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

PROPERTY TAX CREDIT TABLE A (UNDER AGE 62 WHO ARE NOT BLIND OR DISABLED)

To find your property tax credit, read across the top until you find the column covering the amount entered on Line 7(a) or 7(b), Schedule H. Then read down to appropriate line covering the amount of household gross income reported on Line 6, Schedule H. Enter the amount of credit on Line 8, Schedule H.

If your household gross income (Line 6, Schedule H) is —		And your Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 7(a) or 7(b) is —																						
		At least										But less than												
		\$460	\$480	\$500	\$520	\$540	\$560	\$580	\$600	\$620	\$640	\$660	\$680	\$700	\$720	\$740	\$760	\$780	\$800	\$820	\$840	\$860	\$880	\$900
At Least	But less than	Your Property Tax Credit is—																						
\$ 0	\$ 500	\$443	\$462	\$481	\$500	\$519	\$538	\$557	\$576	\$595	\$614	\$633	\$652	\$671	\$690	\$709	\$728	\$747	\$750	\$750	\$750	\$750	\$750	\$750
500	1,000	436	455	474	493	512	531	550	569	588	607	626	645	664	683	702	721	740	750	750	750	750	750	750
1,000	1,500	429	448	467	486	505	524	543	562	581	600	619	638	657	676	695	714	733	750	750	750	750	750	750
1,500	2,000	422	441	460	478	498	517	536	555	574	593	612	631	650	669	688	707	726	745	750	750	750	750	750
2,000	2,500	414	433	452	471	490	509	528	547	566	585	604	623	642	661	680	699	718	737	750	750	750	750	750
2,500	3,000	407	426	445	464	483	502	521	540	559	578	597	616	635	654	673	692	711	730	749	750	750	750	750
3,000	3,500	304	319	334	349	364	379	394	409	424	439	454	469	484	499	514	529	544	559	574	589	604	619	634
3,500	4,000	296	311	326	341	356	371	386	401	416	431	446	461	476	491	506	521	536	551	566	581	596	611	626
4,000	4,500	289	304	319	334	349	364	379	394	409	424	439	454	469	484	499	514	529	544	559	574	589	604	619
4,500	5,000	281	296	311	326	341	356	371	386	401	416	431	446	461	476	491	506	521	536	551	566	581	596	611
5,000	5,500	254	269	284	299	314	329	344	359	374	389	404	419	434	449	464	479	494	509	524	539	554	569	584
5,500	6,000	245	260	275	290	305	320	335	350	365	380	395	410	425	440	455	470	485	500	515	530	545	560	575
6,000	6,500	235	250	265	280	295	310	325	340	355	370	385	400	415	430	445	460	475	490	505	520	535	550	565
6,500	7,000	226	241	256	271	286	301	316	331	346	361	376	391	406	421	436	451	466	481	496	511	526	541	556
7,000	7,500	189	204	219	234	249	264	279	294	309	324	339	354	369	384	399	414	429	444	459	474	489	504	519
7,500	8,000	178	193	208	223	238	253	268	283	298	313	328	343	358	373	388	403	418	433	448	463	478	493	508
8,000	8,500	167	182	197	212	227	242	257	272	287	302	317	332	347	362	377	392	407	422	437	452	467	482	497
8,500	9,000	156	171	186	201	216	231	246	261	276	291	306	321	336	351	366	381	396	411	426	441	456	471	486
9,000	9,500	144	159	174	189	204	219	234	249	264	279	294	309	324	339	354	369	384	399	414	429	444	459	474
9,500	10,000	133	148	163	178	193	208	223	238	253	268	283	298	313	328	343	358	373	388	403	418	433	448	463
10,000	11,000	77	92	107	122	137	152	167	182	197	212	227	242	257	272	287	302	317	332	347	362	377	392	407
11,000	12,000	51	66	81	96	111	126	141	156	171	186	201	216	231	246	261	276	291	306	321	336	351	366	381
12,000	13,000	24	39	54	69	84	99	114	129	144	159	174	189	204	219	234	249	264	279	294	309	324	339	354
13,000	14,000	0	13	28	43	58	73	88	103	118	133	148	163	178	193	208	223	238	253	268	283	298	313	328
14,000	15,000	0	0	2	17	32	47	62	77	92	107	122	137	152	167	182	197	212	227	242	257	272	287	302
15,000	16,000	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128	143	158	173	188	203	218
16,000	17,000	0	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128	143	158	173	188
17,000	18,000	0	0	0	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128	143	158
18,000	19,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128
19,000	20,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98

PROPERTY TAX CREDIT TABLE A **(UNDER AGE 62 WHO ARE NOT BLIND OR DISABLED)**

To find your property tax credit, read across the top until you find the column covering the amount entered on Line 7(a) or 7(b), Schedule H. Then read down to appropriate line covering the amount of household gross income reported on Line 6, Schedule H. Enter the amount of credit on Line 8, Schedule H.

If your household gross income (Line 6, Schedule H) is —		And your Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 7(a) or 7(b) is —																						
		At least											But less than											
		\$920	\$940	\$960	\$980	\$1000	\$1020	\$1040	\$1060	\$1080	\$1100	\$1120	\$1140	\$1160	\$1180	\$1200	\$1220	\$1240	\$1260	\$1280	\$1300	\$1320	\$1340	\$1360
At Least	But less than	Your Property Tax Credit is—																						
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
\$ 0	\$ 500	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
500	1,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,000	1,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,500	2,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,000	2,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,500	3,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,000	3,500	649	664	679	694	709	724	739	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,500	4,000	641	656	671	686	701	716	731	746	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,000	4,500	634	649	664	679	694	709	724	739	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,500	5,000	626	641	656	671	686	701	716	731	746	750	750	750	750	750	750	750	750	750	750	750	750	750	750
5,000	5,500	599	614	629	644	659	674	689	704	719	734	749	750	750	750	750	750	750	750	750	750	750	750	750
5,500	6,000	590	605	620	635	650	665	680	695	710	725	740	750	750	750	750	750	750	750	750	750	750	750	750
6,000	6,500	580	595	610	625	640	655	670	685	700	715	730	745	750	750	750	750	750	750	750	750	750	750	750
6,500	7,000	571	586	601	616	631	646	661	676	691	706	721	736	750	750	750	750	750	750	750	750	750	750	750
7,000	7,500	534	549	564	579	594	609	624	639	654	669	684	699	714	729	744	750	750	750	750	750	750	750	750
7,500	8,000	523	538	553	568	583	598	613	628	643	658	673	688	703	718	733	748	750	750	750	750	750	750	750
8,000	8,500	512	527	542	557	572	587	602	617	632	647	662	677	692	707	722	737	750	750	750	750	750	750	750
8,500	9,000	501	516	531	546	561	576	591	606	621	636	651	666	681	696	711	726	741	750	750	750	750	750	750
9,000	9,500	489	504	519	534	549	564	579	594	609	624	639	654	669	684	699	714	729	744	750	750	750	750	750
9,500	10,000	478	493	508	523	538	553	568	583	598	613	628	643	658	673	688	703	718	733	748	750	750	750	750
10,000	11,000	422	437	452	467	482	497	512	527	542	557	572	587	602	617	632	647	662	677	692	707	722	737	750
11,000	12,000	396	411	426	441	456	471	486	501	516	531	546	561	576	591	606	621	636	651	666	681	696	711	737
12,000	13,000	369	389	399	414	429	444	459	474	489	504	519	534	549	564	579	594	609	624	639	654	669	684	711
13,000	14,000	343	358	373	388	403	418	433	448	463	478	493	508	523	538	553	568	583	598	613	628	643	658	684
14,000	15,000	317	332	347	362	377	392	407	422	437	452	467	482	497	512	527	542	557	572	587	602	617	632	658
15,000	16,000	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	473	488	503	518	533	548	574
16,000	17,000	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	473	488	503	518	544
17,000	18,000	173	188	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	473	488	514
18,000	19,000	143	158	173	188	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	484
19,000	20,000	113	128	143	158	173	188	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	454

PROPERTY TAX CREDIT TABLE A (UNDER AGE 62 WHO ARE NOT BLIND OR DISABLED)

To find your property tax credit, read across the top until you find the column covering the amount entered on Line 7(a) or 7(b), Schedule H. Then read down to appropriate line covering the amount of household gross income reported on Line 6, Schedule H. Enter the amount of credit on Line 8, Schedule H.

If your household gross income (Line 6, Schedule H) is ---		And your Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 7(a) or 7(b)) is ---																															
		At least										But less than																					
		\$1360	\$1380	\$1400	\$1420	\$1440	\$1460	\$1480	\$1500	\$1520	\$1540	\$1560	\$1580	\$1600	\$1620	\$1640	\$1660	\$1680	\$1700	\$1720	\$1740	\$1760	\$1780										
		\$0	\$500	\$1,000	\$1,500	\$2,000	\$2,500	\$3,000	\$3,500	\$4,000	\$4,500	\$5,000	\$5,500	\$6,000	\$6,500	\$7,000	\$7,500	\$8,000	\$8,500	\$9,000	\$9,500	\$10,000	\$11,000	\$12,000	\$13,000	\$14,000	\$15,000	\$16,000	\$17,000	\$18,000	\$19,000	\$20,000	
		Your Property Tax Credit is---																															
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750</																	

PROPERTY TAX CREDIT TABLE B **(AGE 62 OR OLDER, BLIND OR DISABLED)**

To find your property tax credit, read across the top until you find the column covering the amount entered on Line 13(a) or 13(b), Schedule H. Then read down to appropriate line covering the amount of household gross income reported on Line 12, Schedule H. Enter the amount of credit on Line 14, Schedule H.

If your household gross income (Line 12, Schedule H) is —		And your Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 13(a) or 13(b)) is —																					
		At least											But less than										
		\$0	\$20	\$40	\$60	\$80	\$100	\$120	\$140	\$160	\$180	\$200	\$220	\$240	\$260	\$280	\$300	\$320	\$340	\$360	\$380	\$400	
At Least	But less than	Your Property Tax Credit Is—																					
\$	\$	\$8	\$28	\$48	\$68	\$88	\$108	\$128	\$148	\$168	\$188	\$208	\$228	\$248	\$268	\$288	\$308	\$328	\$348	\$368	\$388	\$408	
500	1,000	3	23	43	63	83	103	123	143	163	183	203	223	243	263	283	303	323	343	363	383	403	
1,000	1,500	0	18	38	58	78	98	118	138	158	178	198	218	238	258	278	298	318	338	358	378	398	
1,500	2,000	0	13	33	53	73	93	113	133	153	173	193	213	233	253	273	293	313	333	353	373	393	
2,000	2,500	0	8	28	48	68	88	108	128	148	168	188	208	228	248	268	288	308	328	348	368	388	
2,500	3,000	0	3	23	43	63	83	103	123	143	163	183	203	223	243	263	283	303	323	343	363	383	
3,000	3,500	0	0	18	38	58	78	98	118	138	158	178	198	218	238	258	278	298	318	338	358	378	
3,500	4,000	0	0	13	33	53	73	93	113	133	153	173	193	213	233	253	273	293	313	333	353	373	
4,000	4,500	0	0	8	28	48	68	88	108	128	148	168	188	208	228	248	268	288	308	328	348	368	
4,500	5,000	0	0	3	23	43	63	83	103	123	143	163	183	203	223	243	263	283	303	323	343	363	
5,000	5,500	0	0	0	0	11	31	51	71	91	111	131	151	171	191	211	231	251	271	291	311	331	
5,500	6,000	0	0	0	0	4	24	44	64	84	104	124	144	164	184	204	224	244	264	284	304	324	
6,000	6,500	0	0	0	0	0	16	36	56	76	96	116	136	156	176	196	216	236	256	276	296	316	
6,500	7,000	0	0	0	0	0	9	29	49	69	89	109	129	149	169	189	209	229	249	269	289	309	
7,000	7,500	0	0	0	0	0	1	21	41	61	81	101	121	141	161	181	201	221	241	261	281	301	
7,500	8,000	0	0	0	0	0	0	14	34	54	74	94	114	134	154	174	194	214	234	254	274	294	
8,000	8,500	0	0	0	0	0	0	6	26	46	66	86	106	126	146	166	186	206	226	246	266	286	
8,500	9,000	0	0	0	0	0	0	0	19	39	59	79	99	119	139	159	179	199	219	239	259	279	
9,000	9,500	0	0	0	0	0	0	0	11	31	51	71	91	111	131	151	171	191	211	231	251	271	
9,500	10,000	0	0	0	0	0	0	0	4	24	44	64	84	104	124	144	164	184	204	224	244	264	
10,000	11,000	0	0	0	0	0	0	0	0	0	0	0	20	40	60	80	100	120	140	160	180	200	
11,000	12,000	0	0	0	0	0	0	0	0	0	0	0	0	20	40	60	80	100	120	140	160	180	
12,000	13,000	0	0	0	0	0	0	0	0	0	0	0	0	0	20	40	60	80	100	120	140	160	
13,000	14,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20	40	60	80	100	120	140	
14,000	15,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20	40	60	80	100	120	
15,000	16,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16,000	17,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
17,000	18,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
18,000	19,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19,000	20,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

PROPERTY TAX CREDIT TABLE B (AGE 62 OR OLDER, BLIND OR DISABLED)

To find your property tax credit, read across the top until you find the column covering the amount entered on Line 13(a) or 13(b), Schedule H. Then read down to appropriate line covering the amount of household gross income reported on Line 12, Schedule H. Enter the amount of credit on Line 14, Schedule H.

If your household gross income (Line 12, Schedule H) is —		And your Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 13(a) or 13(b) is —																					
		At least											But less than										
		\$420	\$440	\$460	\$480	\$500	\$520	\$540	\$560	\$580	\$600	\$620	\$640	\$660	\$680	\$700	\$720	\$740	\$760	\$780	\$800	\$820	\$840
\$	At Least	Your Property Tax Credit is—																					
		\$428	\$448	\$468	\$488	\$508	\$528	\$548	\$568	\$588	\$608	\$628	\$648	\$668	\$688	\$708	\$728	\$748	\$750	\$750	\$750	\$750	\$750
0	\$ 500	428	448	468	488	508	528	548	568	588	608	628	648	668	688	708	728	748	750	750	750	750	750
500	1,000	423	443	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	750	750	750	750	750
1,000	1,500	418	438	458	478	498	518	538	558	578	598	618	638	658	678	698	718	738	750	750	750	750	750
1,500	2,000	413	433	453	473	493	513	533	553	573	593	613	633	653	673	693	713	733	750	750	750	750	750
2,000	2,500	408	428	448	468	488	508	528	548	568	588	608	628	648	668	688	708	728	748	750	750	750	750
2,500	3,000	403	423	443	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	750	750	750	750
3,000	3,500	398	418	438	458	478	498	518	538	558	578	598	618	638	658	678	698	718	738	750	750	750	750
3,500	4,000	393	413	433	453	473	493	513	533	553	573	593	613	633	653	673	693	713	733	750	750	750	750
4,000	4,500	388	408	428	448	468	488	508	528	548	568	588	608	628	648	668	688	708	728	748	750	750	750
4,500	5,000	383	403	423	443	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	750	750	750
5,000	5,500	351	371	391	411	431	451	471	491	511	531	551	571	591	611	631	651	671	691	711	731	750	750
5,500	6,000	344	364	384	404	424	444	464	484	504	524	544	564	584	604	624	644	664	684	704	724	744	744
6,000	6,500	336	356	376	396	416	436	456	476	496	516	536	556	576	596	616	636	656	676	696	716	736	736
6,500	7,000	329	349	369	389	409	429	449	469	489	509	529	549	569	589	609	629	649	669	689	709	729	729
7,000	7,500	321	341	361	381	401	421	441	461	481	501	521	541	561	581	601	621	641	661	681	701	721	721
7,500	8,000	314	334	354	374	394	414	434	454	474	494	514	534	554	574	594	614	634	654	674	694	714	714
8,000	8,500	306	326	346	366	386	406	426	446	466	486	506	526	546	566	586	606	626	646	666	686	706	706
8,500	9,000	299	319	339	359	379	399	419	439	459	479	499	519	539	559	579	599	619	639	659	679	699	699
9,000	9,500	291	311	331	351	371	391	411	431	451	471	491	511	531	551	571	591	611	631	651	671	691	691
9,500	10,000	284	304	324	344	364	384	404	424	444	464	484	504	524	544	564	584	604	624	644	664	684	684
10,000	11,000	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540	560	580	600	620	620
11,000	12,000	200	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540	560	580	600	600
12,000	13,000	180	200	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540	560	580	580
13,000	14,000	160	180	200	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540	560	560
14,000	15,000	140	160	180	200	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540	540
15,000	16,000	43	63	83	103	123	143	163	183	203	223	243	263	283	303	323	343	363	383	403	423	443	443
16,000	17,000	18	38	58	78	98	118	138	158	178	198	218	238	258	278	298	318	338	358	378	398	418	418
17,000	18,000	0	13	33	53	73	93	113	133	153	173	193	213	233	253	273	293	313	333	353	373	393	393
18,000	19,000	0	0	8	28	48	68	88	108	128	148	168	188	208	228	248	268	288	308	328	348	368	368
19,000	20,000	0	0	0	3	23	43	63	83	103	123	143	163	183	203	223	243	263	283	303	323	343	343

PROPERTY TAX CREDIT TABLE B

(AGE 62 OR OLDER, BLIND OR DISABLED)

To find your property tax credit, read across the top until you find the column covering the amount entered on Line 13(a) or 13(b), Schedule H. Then read down to appropriate line covering the amount of household gross income reported on Line 12, Schedule H. Enter the amount of credit on Line 14, Schedule H.

If your household gross income (Line 12, Schedule H) is —		And your Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 13(a) or 13(b) is —																					
		At least											But less than										
		\$840	\$860	\$880	\$900	\$920	\$940	\$960	\$980	\$1000	\$1020	\$1040	\$1060	\$1080	\$1100	\$1120	\$1140	\$1160	\$1180	\$1200	\$1220	\$1240	and up
		Your Property Tax Credit is—																					
\$	0	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
	500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	1,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	1,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	2,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	2,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	3,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	3,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	4,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	4,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	5,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	5,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	6,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	6,500	749	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	7,000	742	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	7,500	734	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	8,000	726	746	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	8,500	719	739	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	9,000	711	731	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	9,500	704	724	744	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	10,000																						
	10,000	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	11,000	620	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	12,000	600	620	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	13,000	580	600	620	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750	750	750
	14,000	560	580	600	620	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750	750
	15,000																						
	15,000	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	750	750	750	750	750	750	750
	16,000	438	458	478	498	518	538	558	578	598	618	638	658	678	698	718	738	750	750	750	750	750	750
	17,000	413	433	453	473	493	513	533	553	573	593	613	633	653	673	693	713	733	750	750	750	750	750
	18,000	388	408	428	448	468	488	508	528	548	568	588	608	628	648	668	688	708	728	748	750	750	750
	19,000	363	383	403	423	443	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	750	750

INSTRUCTIONS

How To Compute Your Property Tax Credit

The easiest way to determine the amount of your property tax credit is to use the tables in this booklet. However, if you do not wish to use the tables, you may compute your credit as follows:

SECTION A — CLAIMANTS UNDER AGE 62 WHO ARE NOT BLIND OR DISABLED.

Use the following percentages to compute the credit under Section A, Schedule H.

If household gross income is The credit shall equal the amount of property taxes paid, or the portion of the rent equivalent to property taxes, in excess of the following percentage of household gross income

Under \$2,999	95% of tax in excess of 1.5% of income
\$3,000 to \$4,999	75% of tax in excess of 2.0% of income
\$5,000 to \$6,999	75% of tax in excess of 2.5% of income
\$7,000 to \$9,999	75% of tax in excess of 3.0% of income
\$10,000 to \$14,999	75% of tax in excess of 3.5% of income
\$15,000 to \$20,000	75% of tax in excess of 4.0% of income

1. Enter amount of household gross income _____
2. Multiply Line 1 by appropriate percentage (1.5%, 2.0%, 2.5%, 3.0%, 3.5% or 4.0%)... _____
3. Enter amount of property taxes paid or 15% of rent paid _____
4. Enter amount from Line 2 above _____
5. Balance (Line 3 less Line 4) _____
6. **Property Tax Credit.** Multiply Line 5 by appropriate percentage (95% or 75%), round off to the nearest whole dollar. ... _____

Enter Property Tax Credit on Line 8 of Schedule H.

SECTION B — CLAIMANTS AGE 62 OR OLDER, BLIND OR DISABLED.

Use the following percentages to compute the credit under Section B, Schedule H.

If household gross income is The credit shall equal the amount of property taxes paid, or the portion of the rent equivalent to property taxes, in excess of the following percentage of household gross income

Under \$4,999	1.0%
\$5,000 to \$9,999	1.5%
\$10,000 to \$14,999	2.0%
\$15,000 to \$20,000	2.5%

1. Enter amount of household gross income _____
2. Multiply Line 1 by appropriate percentage (1.0%, 1.5%, 2.0% or 2.5%) _____
3. Enter amount of property taxes paid or 15% of rent paid _____
4. Enter amount from Line 2 above _____
5. **Property Tax Credit.** Line 3 less Line 4 (Round to nearest whole dollar) _____

Enter Property Tax Credit on Line 14 of Schedule H.

NOTE: Maximum credit allowable for either SECTION A or SECTION B is \$750.